



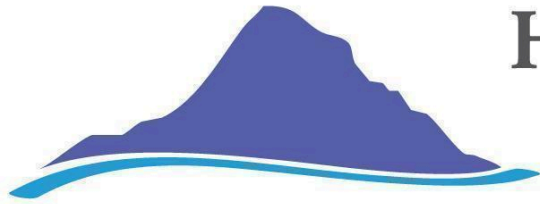
# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

Welcome to this Public Meeting of the Hood River County School District Board of Directors  
January 23, 2024 – 6:30 p.m. Hood River Middle School, 1602 May St

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<b>6:30 PM I</b>	<b>REGULAR BUSINESS MEETING</b> <b>WELCOME &amp; CALL TO ORDER</b> Board Chair: Chrissy Reitz, Vice-Chair: Brandi Sheppard; Board Members: Julia Garcia-Ramirez, Barb Hosford, Jen Kelly, Dave Stuben, and Corinda Hankins Elliott.	Chrissy Reitz
<b>6:31 PM II</b>	<b>REVIEW/REVISION OF AGENDA</b>	Chrissy Reitz
<b>6:32 PM III</b>	<b>SUPERINTENDENT REPORT</b>	Bill Newton
<b>6:37 PM IV</b>	<b>BOARD MEMBER REPORTS</b>	Chrissy Reitz
<b>6:42 PM V</b>	<b>STUDENT ENVOY REPORT</b>	Student Envoys
<b>6:47 PM VI</b>	<b>RECOGNITION &amp; GOOD NEWS</b>	Gus Hedberg
<b>6:55 PM VII</b>	<b>PUBLIC COMMENT/HEARING OF DELEGATIONS OR VISITORS</b>	Chrissy Reitz
<b>7:25 PM VIII</b>	<b>CONSOLIDATED REPORTS</b> A. December Financial Report	Chrissy Reitz Nancy Hall
<b>7:28 PM IX</b>	<b>CONSOLIDATED ACTION</b> A. Regular Business Meeting Minutes - January 10, 2024 B. Human Resources Report/Personnel Action C. Final Reading of Board Policy D. HRVHS Academic Planning Guide	Chrissy Reitz Gus Hedberg Gus Hedberg Columba Jones
<b>7:30 PM X</b>	<b>REPORTS &amp; DISCUSSIONS</b> A. Hood River Middle School Report B. Hood River Parks & Rec Bond/Levy Planning C. Financial Audit Report	Rolland Hayden Mark Hickok Nancy Hall Tara Camp
<b>8:00 PM XI</b>	<b>ACTION ITEMS</b> A. Approve Audit Corrective Action Plan B. Approve Educational Equity Advisory Committee Timeline C. Approve Emergency Contract for Cascade Locks HVAC Improvements D. Resolution 23-24/03 School Board Appreciation Month E. Acceptance of Donations F. Approve Field Trip Request	Nancy Hall Bill Newton Patricia Ortega-Cooper Bill Newton Luke Harkness Gus Hedberg Chrissy Reitz Columba Jones
<b>8:30 PM XII</b>	<b>BOARD MEMBER COMMENTS</b>	Chrissy Reitz
<b>8:45 PM XIII</b>	<b>ADJOURN</b>	Chrissy Reitz



# HOOD RIVER COUNTY SCHOOL DISTRICT

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DATE: January 23, 2024

TO: Board of Directors

FR: Bill Newton, Superintendent

RE: Consolidated Reports

EXPLANATION: All items listed below are matters considered by the Board of Directors to be routine and do not require a motion. There will be no separate discussion of these items unless a member of the board requests a specific item to be removed from the consolidated reports and placed on the regular agenda. Any item of the consolidated reports may be pulled by any board member for a full discussion. The request to move an item from the consolidated reports to an individual report item should occur during the “Review/Revision of Agenda” section of the board meeting. Otherwise, all items contained in the consolidated report will be reviewed by the board without discussion.

PRESENTER: Bill Newton, Superintendent

SUPPLEMENTARY MATERIALS: A. December Financial Report

RECOMMENDATION: None

PROPOSED MOTION: None





# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

## **Finance Advisory and Capital Projects Oversight Committee**

January 18, 2024, 4:00-5:30 p.m. Virtual Meeting

Join the meeting from your computer, tablet or smartphone.

**Committee Members:** Bill Newton, Chrissy Reitz, Jen Kelly, Garrett Apland, Columba Jones, Rich Truax, Michael McElwee, Nancy Rowley, OSEA Representative, and Ted Cramer, HREA Representative

1. Welcome & Call to Order. (Bill Newton, Superintendent)

2. Public Comment (Bill Newton, Superintendent)

*The Hood River County School District Finance Advisory and Capital Projects Oversight Committee (Committee) requests comments be limited to three (3) minutes per speaker. Speakers will state their name and home address for the record. The Committee appreciates community members sharing information during public comments. While the Committee does not respond to public comment, following the meeting, the Superintendent will determine the appropriate level of response. Speakers may offer objective criticism of district operations or programs but the Committee will not hear complaints concerning specific district personnel.*

3. Reports & Discussions

- a. HRCSD & Capital Projects update (Bill Newton)
- b. Financial Update

4. Adjourn

### **2023-24 Meeting Schedule**

2023 Dates	Meeting Times	2024 Dates	Meeting Times
August 2023	No meeting	January 18, 2024	4:00 – 5:30 pm
September 14, 2023	4:00 – 5:30 pm	February 15, 2024	4:00 – 5:30 pm
October 19, 2023	4:00 – 5:30 pm	March 14, 2024	4:00 – 5:30 pm
November 16, 2023	4:00 – 5:30 pm	April 18, 2024	4:00 – 5:30 pm
December 14, 2023	4:00 – 5:30 pm	May 16, 2024	4:00 – 5:30 pm

**PUBLIC PARTICIPATION IN FINANCE ADVISORY COMMITTEE MEETINGS**

1. Public input will be limited to three minutes per person unless explicitly adjusted for a particular meeting by the Chair, with a maximum of 30 minutes total.
2. Groups will be encouraged to appoint a spokesperson so the same issue is not repeated. If a large group of people wishes to discuss a specific topic, please designate one person to sign up to speak on behalf of the group.
3. Each public speaker will need to submit the Google Form above before 8am the day prior to the meeting.
4. Speakers will state their name and county of residence for the record.

*If you have any questions, please contact Meghan West: [meghan.west@hoodriver.k12.or.us](mailto:meghan.west@hoodriver.k12.or.us) / (541) 387-5013.*

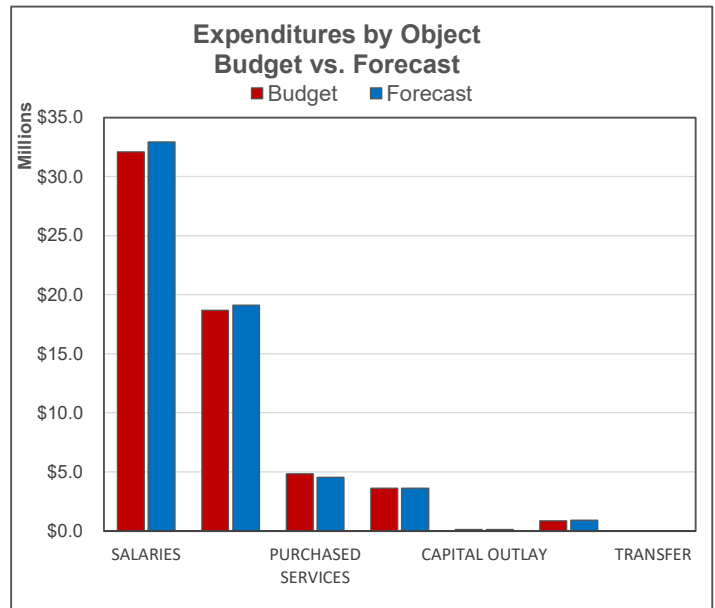
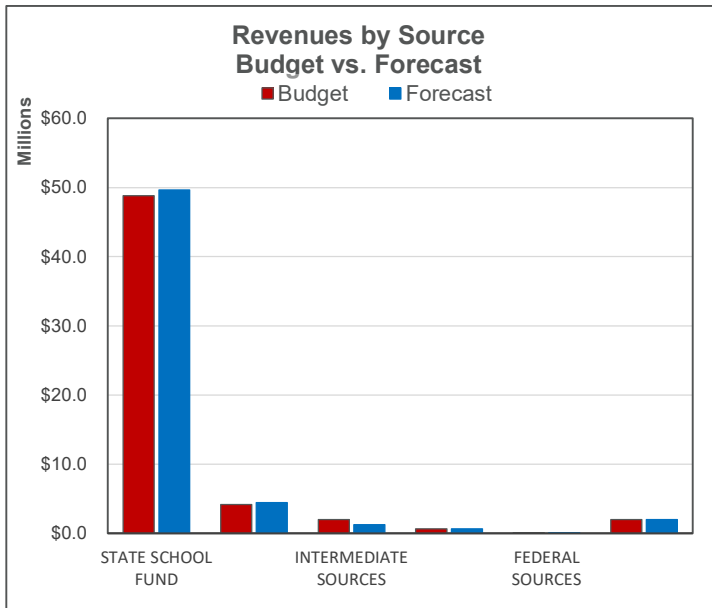
# General Fund | 2023 - 2024 Financial Summary by Object

For the Period Ending December 31, 2023

	2022 - 2023 YTD Actual	Prior Year % of Actual	Adopted Budget	2023 - 2024 YTD Actuals	% of Budget	Annual Forecast	Variance Fav / (Unfav)
<b>RESOURCES</b>							
<b>Operating Revenues</b>							
State School Fund	\$ 19,221,447	57.31%	\$ 33,400,167	\$ 20,259,443	60.66%	\$ 34,737,223	\$ 1,337,056
Other State School Fund	12,967,211	88.90%	15,415,485	13,190,461	85.57%	14,903,454	(512,032)
<b>State School Fund Formula</b>	<b>32,188,659</b>	<b>66.89%</b>	<b>48,815,652</b>	<b>33,449,904</b>	<b>68.52%</b>	<b>49,640,677</b>	<b>825,024</b>
Local Sources	3,289,672	68.70%	4,203,091	3,518,467	83.71%	4,440,271	237,180
Intermediate Sources	395,083	21.28%	1,996,849	262,845	13.16%	1,251,160	(745,689)
State Sources	-	0.00%	667,058	-	0.00%	667,058	-
Federal Sources	-	0.00%	100,000	-	0.00%	100,000	-
Other Sources	-	0.00%	2,005,926	-	0.00%	2,005,926	-
<b>Total Operating Revenues</b>	<b>\$ 35,873,413</b>	<b>64.22%</b>	<b>\$ 57,788,576</b>	<b>\$ 37,231,215</b>	<b>64.43%</b>	<b>\$ 58,105,091</b>	<b>\$ 316,515</b>
<b>Beginning Fund Balance</b>	<b>6,733,375</b>	<b>100.00%</b>	<b>5,490,000</b>	<b>\$5,239,951</b>	<b>95.45%</b>	<b>5,239,951</b>	<b>(250,049)</b>
<b>TOTAL RESOURCES</b>	<b>\$ 42,606,789</b>	<b>68.07%</b>	<b>\$ 63,278,576</b>	<b>\$ 42,471,166</b>	<b>67.12%</b>	<b>\$ 63,345,042</b>	<b>\$ 66,466</b>
<b>REQUIREMENTS</b>							
<b>Operating Expenditures</b>							
Salaries	\$ 10,938,804	35.73%	\$ 32,085,292	\$ 12,206,511	38.04%	\$ 32,948,326	\$ (863,034)
Associated Payroll Costs	6,332,323	36.08%	18,684,903	7,036,978	37.66%	19,114,501	(429,599)
Purchased Services	1,875,318	45.30%	4,825,911	1,788,407	37.06%	4,534,918	290,993
Supplies and Materials	1,852,318	50.53%	3,619,952	1,822,942	50.36%	3,616,559	3,393
Capital Outlay	410,994	46.55%	118,454	73,945	62.42%	125,313	(6,858)
Other Objects	526,911	62.55%	876,018	617,574	70.50%	909,819	(33,801)
Transfers	90,989	100.00%	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 22,027,658</b>	<b>38.12%</b>	<b>\$ 60,210,531</b>	<b>\$ 23,546,356</b>	<b>39.11%</b>	<b>\$ 61,249,436</b>	<b>\$ (1,038,905)</b>
Contingencies	-	-	278,913	-	0.00%	-	278,913
<b>TOTAL REQUIREMENTS</b>	<b>\$ 22,027,658</b>	<b>38.12%</b>	<b>\$ 63,278,576</b>	<b>\$ 23,546,356</b>	<b>37.21%</b>	<b>\$ 61,249,436</b>	<b>\$ 2,029,140</b>
<b>Ending Fund Balance</b>	<b>\$ 20,579,130</b>					<b>\$ 2,095,606</b>	

Ending Fund Balance % of Revenue

3.31%



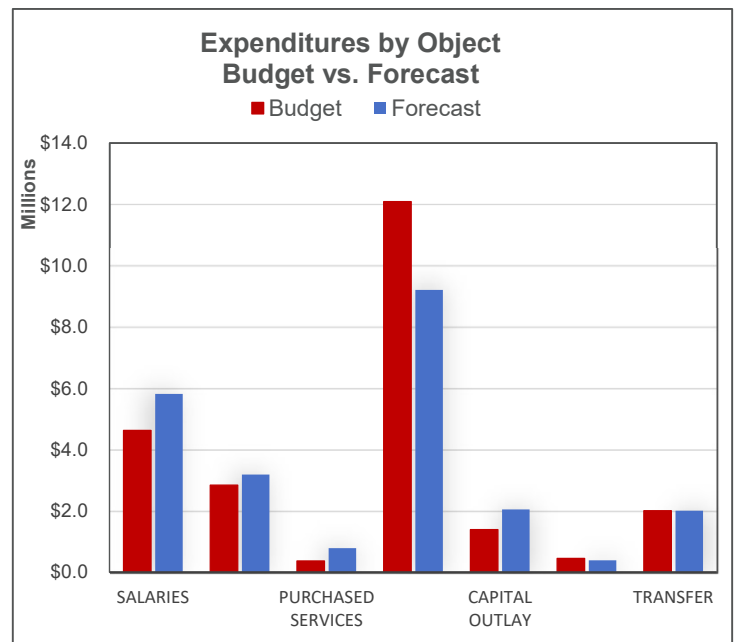
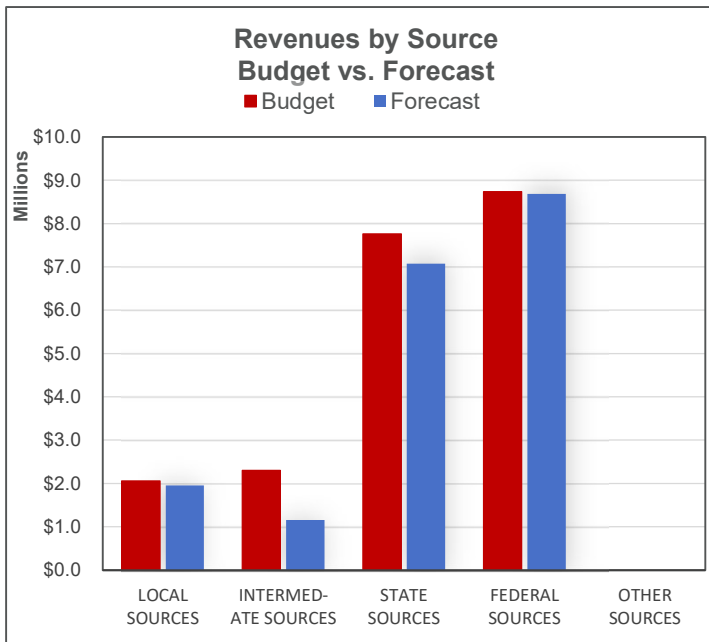
# Special Revenue Funds | 2023 - 2024 Financial Summary by Object

For the Period Ending December 31, 2023

	2022 - 2023 YTD Actual	Prior Year % of Actual	Adopted Budget	2023 - 2024 YTD Actuals	% of Budget	Annual Forecast	Variance Fav / (Unfav)
<b>RESOURCES</b>							
<b>Operating Revenues</b>							
Local Sources	\$ 153,217	24.96%	\$ 2,057,109	\$ 381,977	18.57%	\$ 1,951,536	\$ (105,574)
Intermediate Sources	49,177	3.06%	2,300,000	7,879	0.34%	1,157,879	(1,142,121)
State Sources	1,001,573	13.55%	7,760,208	136,195	1.76%	7,075,596	(684,612)
Federal Sources	1,099,804	14.53%	8,741,620	1,102,296	12.61%	8,680,468	(61,151)
Other Sources	6,100	52.59%	-	(7,152,674)	-	-	-
<b>Total Operating Revenues</b>	<b>\$ 2,309,871</b>	<b>13.43%</b>	<b>\$ 20,858,937</b>	<b>\$ (5,524,326)</b>	<b>-26.48%</b>	<b>\$ 18,865,479</b>	<b>\$ (1,993,458)</b>
<b>Beginning Fund Balance</b>	7,331,053	100.00%	6,371,683	\$7,167,674	112.49%	7,182,674	810,991
<b>TOTAL RESOURCES</b>	<b>\$ 9,640,924</b>	<b>39.31%</b>	<b>\$ 27,230,620</b>	<b>\$ 1,643,348</b>	<b>6.03%</b>	<b>\$ 26,048,153</b>	<b>\$ (1,182,467)</b>
<b>REQUIREMENTS</b>							
<b>Operating Expenditures</b>							
Salaries	\$ 3,536,344	44.88%	\$ 4,622,012	\$ 2,586,888	55.97%	\$ 5,822,296	\$ (1,200,284)
Associated Payroll Costs	1,708,614	40.10%	2,846,215	1,401,765	49.25%	3,184,846	(338,632)
Purchased Services	706,797	35.03%	371,111	488,724	131.69%	785,248	(414,137)
Supplies and Materials	1,160,564	45.00%	12,094,030	599,244	4.95%	9,213,313	2,880,717
Capital Outlay	9,925	2.50%	1,391,074	777,720	55.91%	2,047,134	(656,061)
Other Objects	68,879	18.24%	449,668	75,749	16.85%	386,284	63,384
Transfers	-	-	2,005,926	-	0.00%	2,005,926	-
<b>Total Operating Expenditures</b>	<b>\$ 7,191,123</b>	<b>41.06%</b>	<b>\$ 23,780,035</b>	<b>\$ 5,930,089</b>	<b>24.94%</b>	<b>\$ 23,445,048</b>	<b>\$ 334,987</b>
Contingencies	-	-	-	-	-	-	-
Unappropriated Ending Fund Balance	-	-	3,450,585	-	0.00%	-	3,450,585
<b>TOTAL REQUIREMENTS</b>	<b>\$ 7,191,123</b>	<b>41.06%</b>	<b>\$ 27,230,620</b>	<b>\$ 5,930,089</b>	<b>21.78%</b>	<b>\$ 23,445,048</b>	<b>\$ 3,785,572</b>
<b>Ending Fund Balance</b>	<b>\$ 2,449,801</b>					<b>\$ 2,603,105</b>	

Ending Fund Balance % of Revenue

9.99%



# Debt Service Funds | 2023 - 2024 Financial Summary by Object

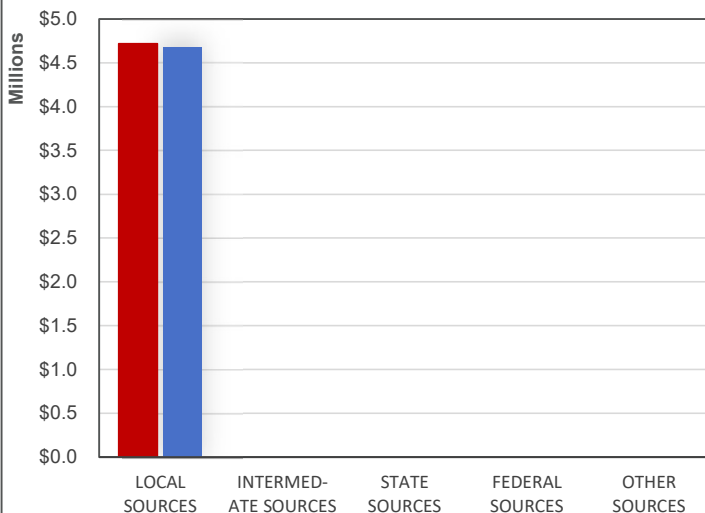
	2022 - 2023 YTD Actual	Prior Year % of Actual	Adopted Budget	2023 - 2024 YTD Actuals	% of Budget	Annual Forecast	Variance Fav / (Unfav)
<b>RESOURCES</b>							
<b>Operating Revenues</b>							
Local Sources	\$ 4,406,504	88.87%	\$ 4,718,372	\$ 4,377,430	92.77%	\$ 4,669,615	\$ (48,756)
Intermediate Sources	-		-	-		-	-
State Sources	-		-	-		-	-
Federal Sources	-		-	-		-	-
Other Sources	-		-	(498,971)		-	-
<b>Total Operating Revenues</b>	<b>\$ 4,406,504</b>	<b>88.87%</b>	<b>\$ 4,718,372</b>	<b>\$ 3,878,459</b>	<b>82.20%</b>	<b>\$ 4,669,615</b>	<b>\$ (48,756)</b>
<b>Beginning Fund Balance</b>	254,681	100.00%	238,428	\$498,971	209.27%	498,971	260,543
<b>TOTAL RESOURCES</b>	<b>\$ 4,661,185</b>	<b>89.42%</b>	<b>\$ 4,956,800</b>	<b>\$ 4,377,430</b>	<b>88.31%</b>	<b>\$ 5,168,586</b>	<b>\$ 211,786</b>
<b>REQUIREMENTS</b>							
<b>Operating Expenditures</b>							
Salaries	\$ -		\$ -	\$ -		\$ -	\$ -
Associated Payroll Costs	-		-	-		-	-
Purchased Services	-		-	-		-	-
Supplies and Materials	-		-	-		-	-
Capital Outlay	-		-	-		-	-
Other Objects	1,079,200	22.38%	4,956,800	-	0.00%	4,956,800	-
Transfers	-		-	-		-	-
<b>Total Operating Expenditures</b>	<b>\$ 1,079,200</b>	<b>22.38%</b>	<b>\$ 4,956,800</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 4,956,800</b>	<b>\$ -</b>
Contingencies	-		-	-		-	-
Unappropriated Ending Fund Balance	-		-	-		-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,079,200</b>	<b>22.38%</b>	<b>\$ 4,956,800</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 4,956,800</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 3,581,985</b>					<b>\$ 211,786</b>	

Ending Fund Balance % of Revenue

4.10%

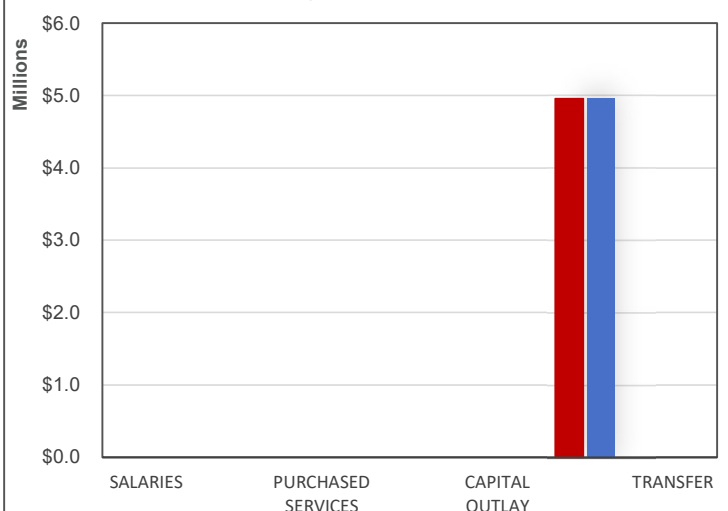
**Revenues by Source  
Budget vs. Forecast**

■ Budget ■ Forecast



**Expenditures by Object  
Budget vs. Forecast**

■ Budget ■ Forecast

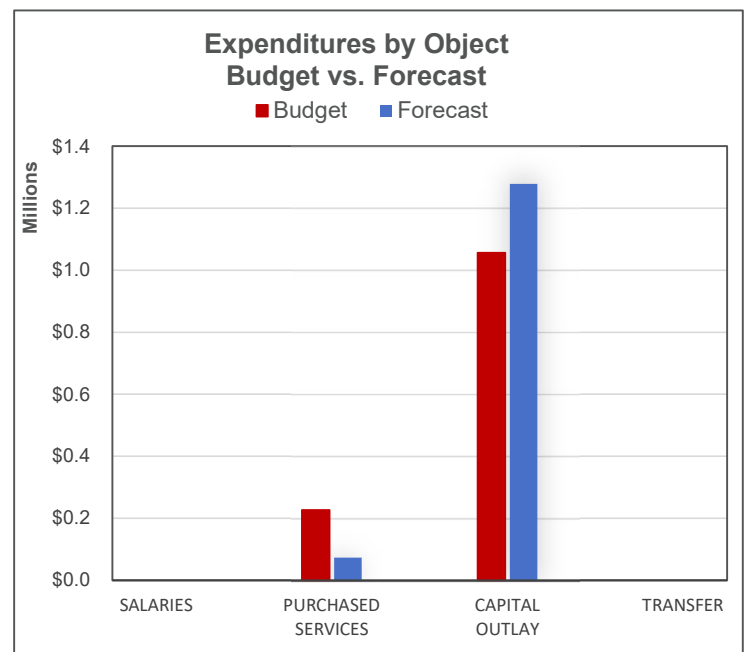
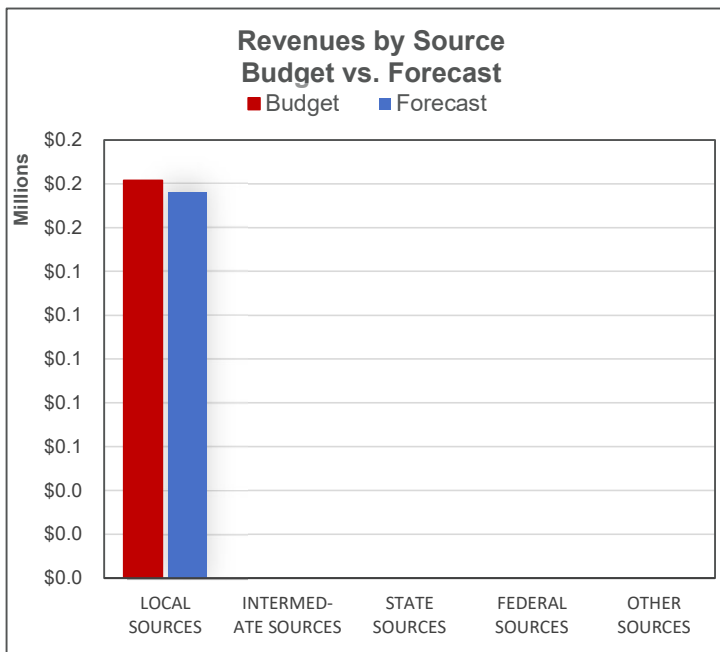


# Capital Projects Funds | 2023 - 2024 Financial Summary by Object

	2022 - 2023 YTD Actual	Prior Year % of Actual	Adopted Budget	2023 - 2024 YTD Actuals	% of Budget	Annual Forecast	Variance Fav / (Unfav)
<b>RESOURCES</b>							
<b>Operating Revenues</b>							
Local Sources	\$ 74,095	46.30%	\$ 181,505	\$ 58,819	32.41%	\$ 176,002	\$ (5,503)
Intermediate Sources	-		-	-		-	-
State Sources	-		-	-		-	-
Federal Sources	-		-	-		-	-
Other Sources	90,989	100.00%	-	-		-	-
<b>Total Operating Revenues</b>	<b>\$ 165,085</b>	<b>65.76%</b>	<b>\$ 181,505</b>	<b>\$ 58,819</b>	<b>32.41%</b>	<b>\$ 176,002</b>	<b>\$ (5,503)</b>
<b>Beginning Fund Balance</b>	3,851,858	100.00%	1,101,173	\$1,176,138	106.81%	1,176,138	74,965
<b>TOTAL RESOURCES</b>	<b>\$ 4,016,943</b>	<b>97.91%</b>	<b>\$ 1,282,678</b>	<b>\$ 1,234,957</b>	<b>96.28%</b>	<b>\$ 1,352,140</b>	<b>\$ 69,462</b>
<b>REQUIREMENTS</b>							
<b>Operating Expenditures</b>							
Salaries	\$ -		\$ -	\$ -		\$ -	\$ -
Associated Payroll Costs	-		-	-		-	-
Purchased Services	45,820	31.37%	226,155	55,407	24.50%	73,213	152,942
Supplies and Materials	-		-	-		-	-
Capital Outlay	1,891,862	67.37%	1,056,523	801,114	75.83%	1,278,927	(222,404)
Other Objects	-		-	-		-	-
Transfers	-		-	-		-	-
<b>Total Operating Expenditures</b>	<b>\$ 1,937,682</b>	<b>65.59%</b>	<b>\$ 1,282,678</b>	<b>\$ 856,521</b>	<b>66.78%</b>	<b>\$ 1,352,140</b>	<b>\$ (69,462)</b>
Contingencies	-		-	-		-	-
Unappropriated Ending Fund Balance	-		-	-		-	-
<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,937,682</b>	<b>65.59%</b>	<b>\$ 1,282,678</b>	<b>\$ 856,521</b>	<b>66.78%</b>	<b>\$ 1,352,140</b>	<b>\$ (69,462)</b>
<b>Ending Fund Balance</b>	<b>\$ 2,079,261</b>					<b>\$ 0</b>	

Ending Fund Balance % of Revenue

0.00%



## General Fund(s)

## YTD Local Sources

**87.19%** of Budget

Prior Year YTD: 84.87% of Actuals

## YTD State Sources

**58.68%** of Budget

Prior Year YTD: 55.35% of Actuals

## YTD All Sources (except 5400s)

**64.43%** of Budget

Prior Year YTD: 64.22% of Actuals

## Special Revenue Funds

## YTD Local Sources

**18.57%** of Budget

Prior Year YTD: 24.96% of Actual

## YTD State and Federal Sources

**7.51%** of Budget

Prior Year YTD: 14.04% of Actuals

## YTD All Sources (except 5400s)

**7.81%** of Budget

Prior Year YTD: 13.43% of Actuals

## Debt Service Funds

## YTD Local Sources

**92.77%** of Budget

Prior Year YTD: 88.87% of Actuals

## YTD All Sources (except 5400s)

**92.77%** of Budget

Prior Year YTD: 88.87% of Actuals

## All Funds

## YTD Local Sources

**82.42%** of Budget

Prior Year YTD: 83.94% of Actuals

## YTD State &amp; Federal Sources

**42.05%** of Budget

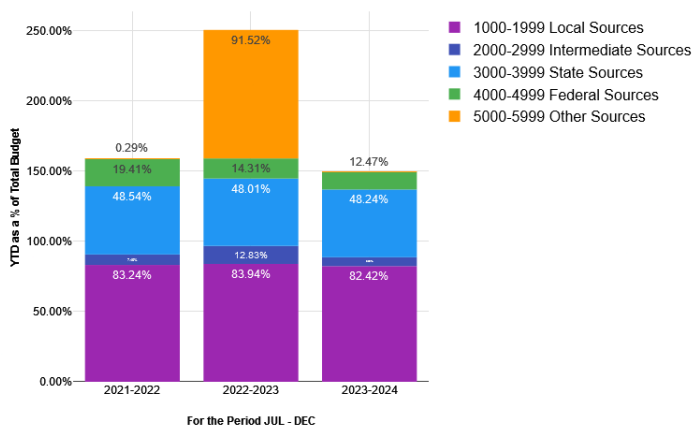
Prior Year YTD: 42.81% of Actuals

## YTD All Sources (except 5400s)

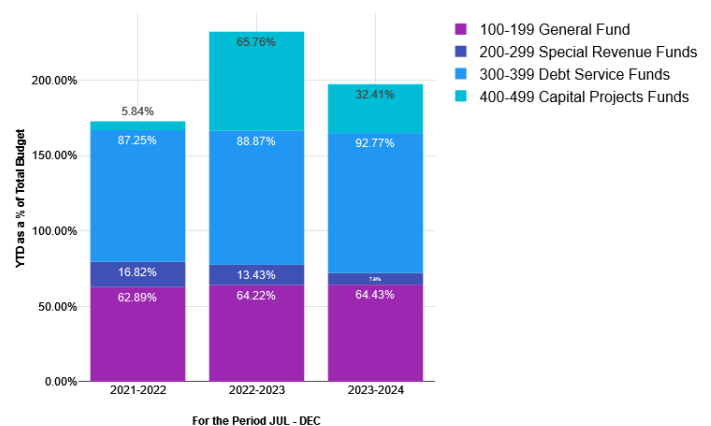
**51.82%** of Budget

Prior Year YTD: 54.63% of Actuals

All Funds YTD as Percent of Budget by Revenue Sources except 5400s



All Funds YTD as Percent of Budget by Major Fund except 5400s



# 2023-2024 Hood River County SD | All Funds Financial Overview

## YTD Overview - Expense December 2023



### General Fund(s)

YTD Salary and Benefits

**37.90%** of Budget

Prior Year YTD: 35.86% of Actuals

YTD Purchased Services

**37.06%** of Budget

Prior Year YTD: 45.30% of Actuals

YTD Other Expenses

**32.73%** of Budget

Prior Year YTD: 52.56% of Actuals

### Special Revenue Funds

YTD Salary and Benefits

**53.41%** of Budget

Prior Year YTD: 43.20% of Actuals

YTD Purchased Services

**131.69%** of Budget

Prior Year YTD: 35.03% of Actuals

YTD Other Expenses

**7.49%** of Budget

Prior Year YTD: 36.95% of Actuals

### Debt Service Funds

YTD Other Services

**0.00%** of Budget

Prior Year YTD: 22.38% of Actuals

YTD All Other Expenses

**\$0** of Budget

Prior Year YTD: \$0 of Actuals

### All Funds

YTD Salary and Benefits

**39.89%** of Budget

Prior Year YTD: 37.34% of Actuals

YTD Purchased Services

**43.01%** of Budget

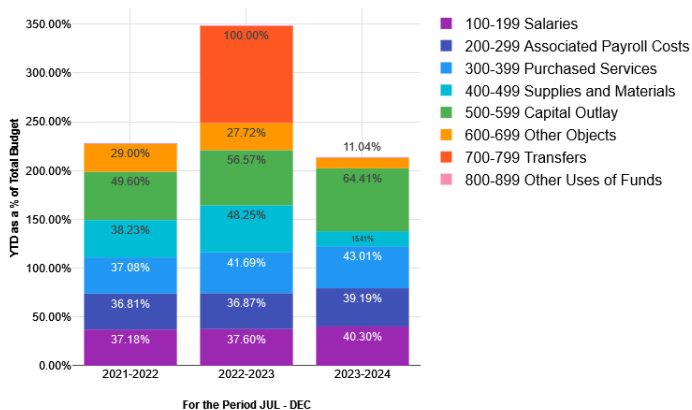
Prior Year YTD: 41.69% of Actuals

YTD Other Expenses

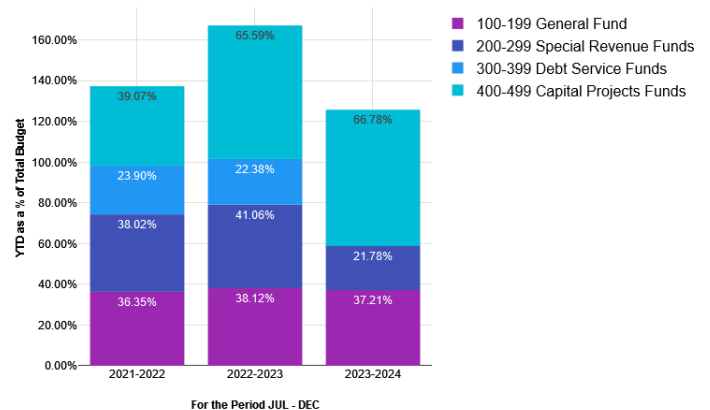
**14.41%** of Budget

Prior Year YTD: 43.07% of Actuals

All Funds YTD Expense as Percent of Budget by Objects



All Funds YTD Expense as Percent of Budget by Major Fund





## YTD Local Sources

**87.19%** of Budget

Prior Year YTD: 84.87% of Actuals

## YTD State Sources

**58.68%** of Budget

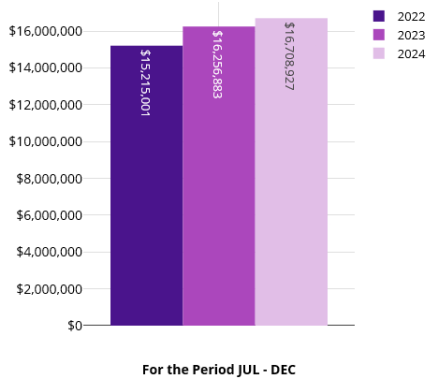
Prior Year YTD: 55.35% of Actuals

## YTD All Sources (except 5400s)

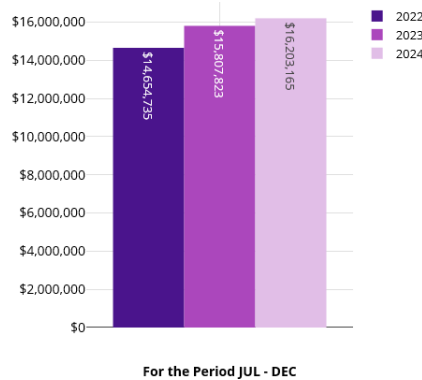
**64.43%** of Budget

Prior Year YTD: 64.22% of Actuals

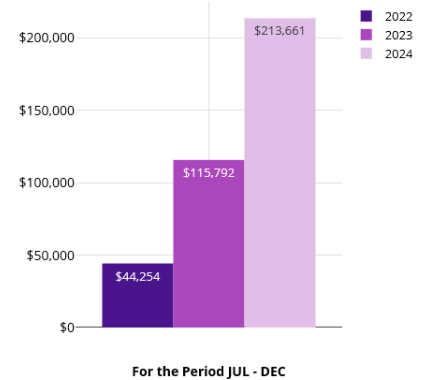
Local Sources (1000s)



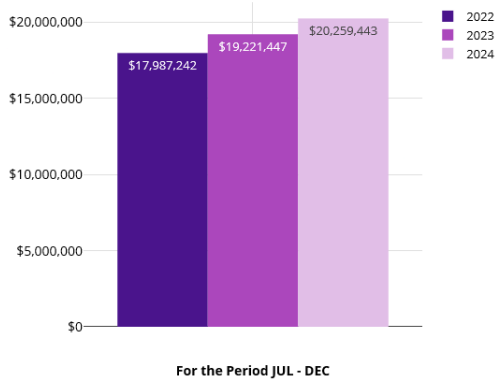
Property Taxes (1100s)



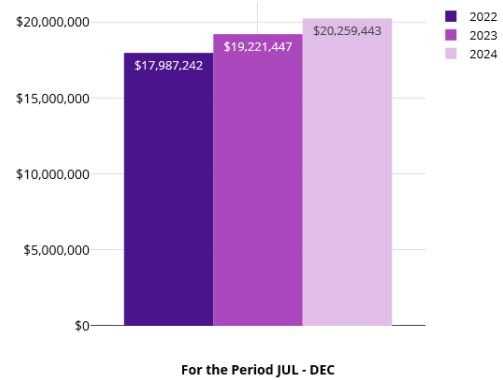
Interest Earnings (1500s)



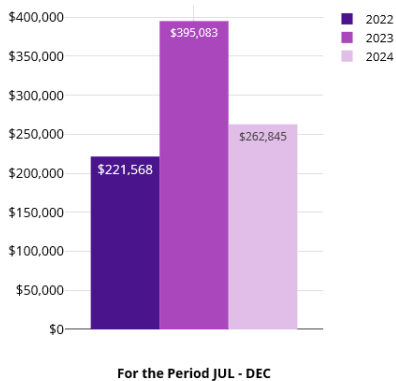
State Sources (3000s)



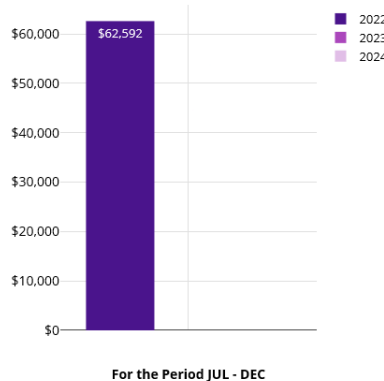
State School Fund (3101)



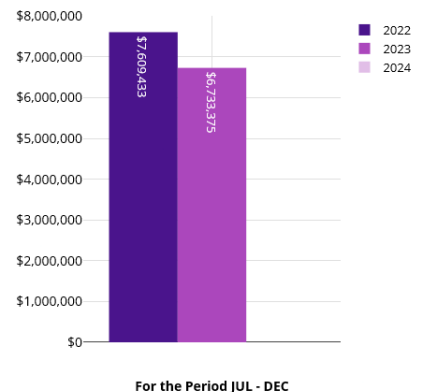
Intermediate Sources (2000s)



Federal Sources (4000s)



Other Sources (5000s)



## YTD Salary and Benefits

**37.90%** of Budget

Prior Year YTD: 35.86% of Actuals

## YTD Purchased Services

**37.06%** of Budget

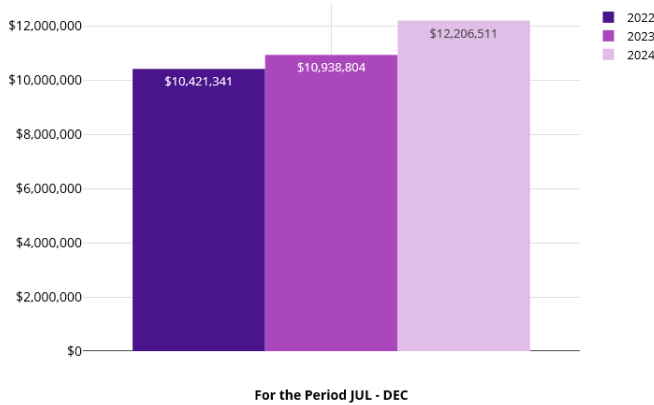
Prior Year YTD: 45.30% of Actuals

## YTD Other Expenses

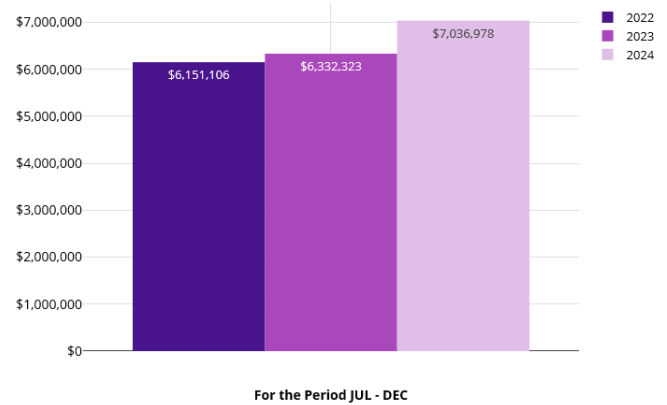
**54.49%** of Budget

Prior Year YTD: 52.56% of Actuals

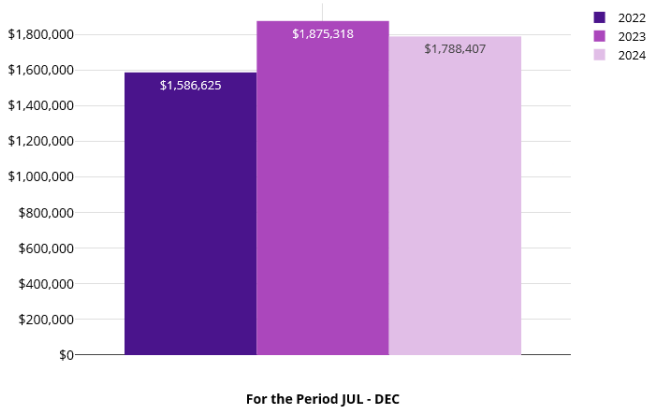
Salaries (100s)



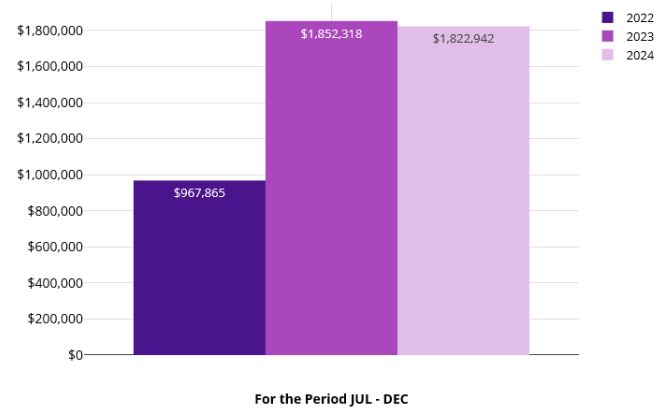
Benefits (200s)



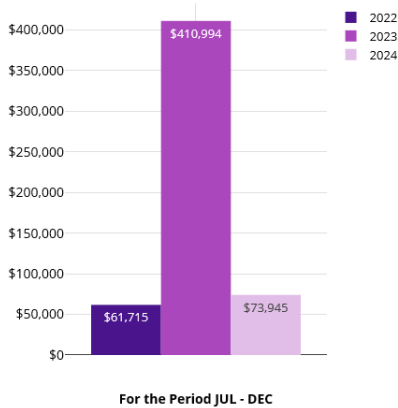
Purchased Services (300s)



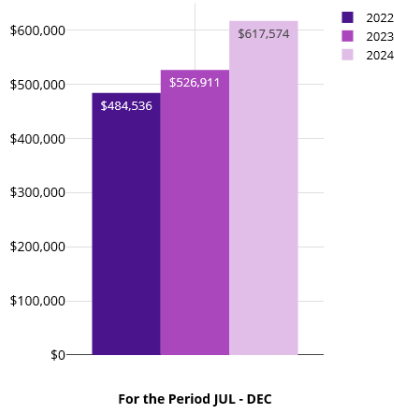
Supplies (400s)



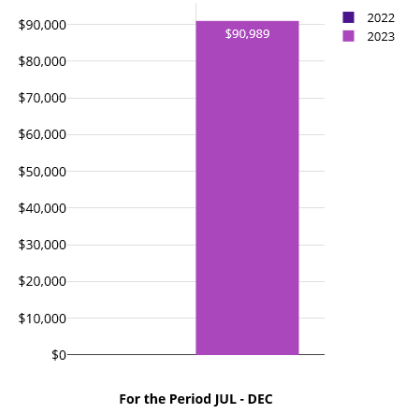
Capital Outlay (500s)



Other Objects (600s)



Transfers (700s)



## Detailed Variance Report - General Fund



## VARIANCE REPORT ANALYSIS

For the period from 2023-07-01 to 2023-12-31

### SUMMARY

This General Fund summary excludes Beginning Fund Balance (5400-5499).

For the current period, total revenue was \$888,121 more than planned and total expenditures were \$288,055 more than planned. The combined result is a \$600,066 favorable surplus condition for the current year period.

### REVENUES

**TAXES:** Taxes are \$199,939 under plan. This unfavorable condition represents -1.2% of the year-to-date plan amount of \$16,844,825. This variance amount is considered tolerable, and was primarily driven by a decrease in 1111000 CURRENT YEAR TAXES. For the current year period, Taxes increased 2.5% over the prior year period compared to an average increase of 6.1% over the preceding 4 years.

**TUITION, FEES, OTHER:** Tuition, Fees, Other is \$67,271 under plan. This unfavorable condition represents -18.7% of the year-to-date plan amount of \$359,373. This amount is considered material, and was primarily driven by decreases in 1411000 TRANSPORTATION FEES, and 1980000 GRANT INDIRECT CHARGES. This decrease was partially offset by an increase in 1990000 MISCELLANEOUS REVENUES. For the current year period, Tuition, Fees, Other decreased 12.4% over the prior year period compared to an average increase of 1.2% over the preceding 4 years. The largest Tuition, Fees, Other groups - 1990000 MISCELLANEOUS REVENUES, 1980000 GRANT INDIRECT CHARGES, 1911000 RENTALS-BUILDINGS, and 1311000 TUITION FROM INDIVIDUALS, representing 90.5% of total Tuition, Fees, Other, increased by 80.3%.

**EARNINGS ON INVESTMENTS:** Earnings on Investments are \$163,041 over plan. This favorable condition represents 322.1% of the year-to-date plan amount of \$50,620. The current year variance amount is considered material, and was primarily driven by an increase in 1510000 INTEREST EARNED. For the current year period, Earnings on Investments increased 84.5% over the prior year period compared to an average decrease of 13.1% over the preceding 4 years.

**INTERMEDIATE REVENUE:** Intermediate Revenue is \$3,392 under plan. This unfavorable condition represents -0.6% of the year-to-date plan amount of \$547,496. This amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Intermediate Revenue decreased 33.5% over the prior year period compared to an average decrease of 11.9% over the preceding 4 years.

**STATE UNRESTRICTED AID AND SSF:** State Unrestricted Aid and SSF is \$995,683 over plan. This favorable condition represents 5.0% of the year-to-date plan amount of \$19,972,927. The current year variance amount is considered tolerable, and was primarily driven by an increase in 3101000 BASIC SCHOOL SUPPORT. For the current year period, State Unrestricted Aid and SSF increased 5.4% over the prior year period compared to an average increase of 2.8% over the preceding 4 years.

**FEDERAL AID:** Federal Aid is on plan. This amount is considered trivial and meets expectations based on budget appropriations.

**INTERFUND TRANSFERS/LONG TERM DEBT/OTHER:** Interfund Transfers/Long Term Debt/Other is on plan. This amount is considered trivial and meets expectations based on budget appropriations.

### EXPENDITURES

**SALARIES:** Salaries are \$606,175 over plan. This unfavorable condition represents 5.2% of the year-to-date plan amount of \$11,748,400. This variance amount is considered tolerable, and was primarily driven by increases in 0111 LICENSED SALARIES, and 0121 SUBSTITUTE LICENSED. This increase was partially offset by a decrease in 0130 OTHER PAY. For the current year period, Salaries increased 11.6% over the prior year period compared to an average increase of 5.1% over the preceding 4 years.

**ASSOCIATED PAYROLL COSTS:** Associated Payroll Costs are \$247,806 over plan. This unfavorable condition represents 3.6% of the year-to-date plan amount of \$6,823,684. The current year variance amount is considered tolerable, and was primarily driven by an increase in 0240 HEALTH INSURANCE. This increase was partially offset by a decrease in 0211 PERS T1/T2. For the current year period, Associated Payroll Costs increased 11.1% over the prior year period compared to an average increase of 3.8% over the preceding 4 years.

**PURCHASED SERVICES:** Purchased Services are \$284,392 under plan. This favorable condition represents -14.4% of the year-to-date plan amount of \$1,973,886. The current year variance amount is considered material, and was primarily driven by a decrease in 0313 STUDENT SERVICES. This decrease was partially offset by an increase in 0322 CONTRACTED REPAIRS. For the current year period, Purchased Services decreased 4.6% over the prior year period compared to an average increase of 3.6% over the preceding 4 years. The largest Purchased Services groups - 0322 CONTRACTED REPAIRS, 0389 OTHER PROF/TECH SERVICES, 0325 ELECTRICITY, 0316 DATA PROCESSING SERVICES, and 0327 WATER AND SEWAGE, representing 65.2% of total Purchased Services, increased by 0.6%.

**SUPPLIES:** Supplies are \$323,393 under plan. This favorable condition represents -15.1% of the year-to-date plan amount of \$2,146,334. The current year variance amount is considered material, and was primarily driven by a decrease in 0420 TEXTBOOKS. For the current year period, Supplies decreased 1.6% over the prior year period compared to an average increase of 21.2% over the preceding 4 years. The largest Supplies groups - 0420 TEXTBOOKS, 0410 SUPPLIES, 0470 COMPUTER SOFTWARE, and 0460 NON-CONSUMABLE MATERIALS, representing 81.8% of total Supplies, increased by 7.3%.

**CAPITAL OUTLAY:** Capital Outlay is \$6,858 over plan. This unfavorable condition represents 10.2% of the year-to-date plan amount of \$67,086. This amount is considered trivial and meets expectations based on budget appropriations. For the current year period, Capital Outlay decreased 82.0% over the prior year period.

**OTHER OBJECTS:** Other Objects are \$35,001 over plan. This unfavorable condition represents 6.3% of the year-to-date plan amount of \$552,329. This amount is considered tolerable, and was primarily driven by an increase in 0653 PROPERTY INSURANCE. For the current year period, Other Objects increased 17.2% over the prior year period compared to an average increase of 5.6% over the preceding 4 years.



## 2023-2024 Hood River County SD | General Fund Staffing - Expense

### YTD Licensed Salaries

**35.00%** of Budget

Prior Year YTD: 32.40% of Actuals

### YTD Classified Salaries

**40.22%** of Budget

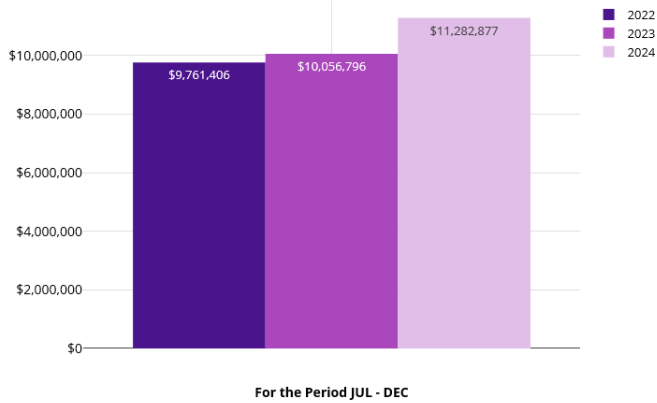
Prior Year YTD: 39.63% of Actuals

### YTD Admin. & Manager Salaries

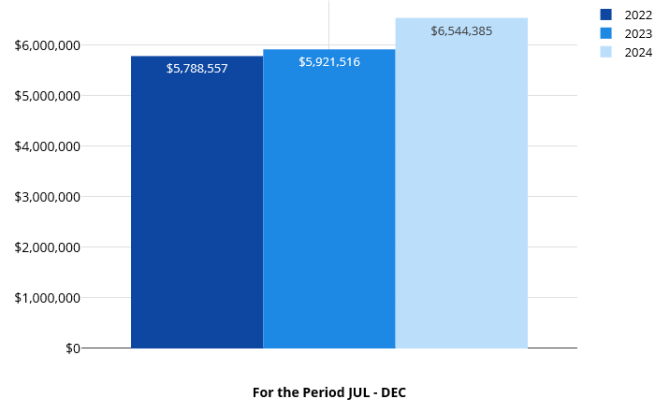
**49.37%** of Budget

Prior Year YTD: 44.84% of Actuals

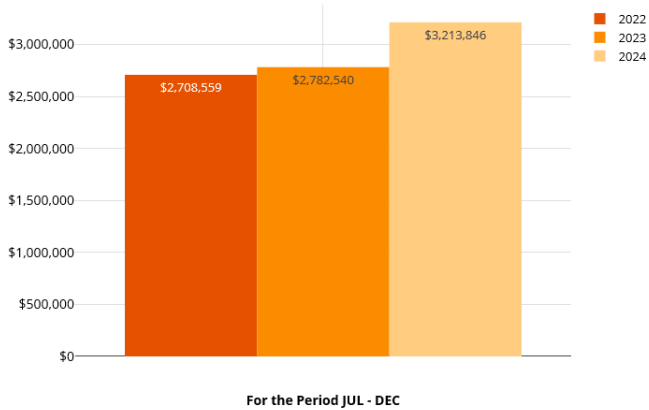
Salaries (Object 111-114)



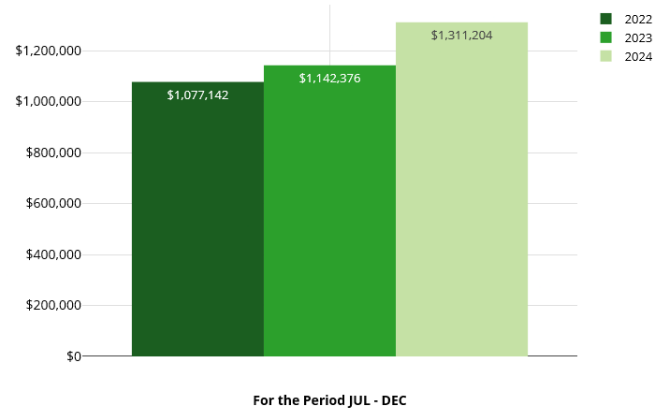
Licensed Salary (Object 111)



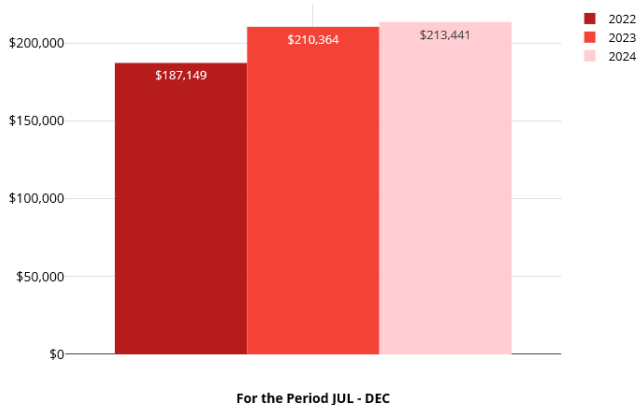
Classified Salary (Object 112)



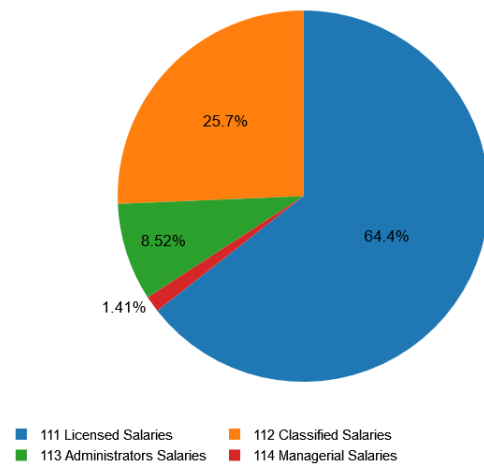
Administrators (Object 113)



Managerial Salary (Object 114)



General Fund Projected Salaries (Object 111-114)





Hood River County School District  
2023-2024 Federal/State Contracts Grants

ID	Fund-Area	Agreements	SANS	Agency	Start Date	End Date	Status	eF Budget \$	Award/CO \$	Claimed \$	Expend \$	Updated: 1/15/24 Encumbered \$
1	202-000	Jump Start Kindergarten 23-24 (YR2 grant)	74694	84.425	5/1/2022	09/30/2024	Open	175,790.40	175,790.40	113,874.89	66,318.59	-
2	202-001	Jump Start Kindergarten 22-23 (YR1 grant)	74694	84.425	5/1/2022	09/30/2024	Open	39,726.71	39,726.71			
3	208-000	ESSER III LTCT	75897	84.425	6/1/2022	09/30/2024	Open	90,000.00	90,000.00	-	-	84,922.00
4	211-000	Teacher Pathways for Bilingual Educators - Discretionary	75947	84.425	3/1/2023	09/30/2024	Open	116,025.00	116,025.00	-	-	-
5	231-000	IDEA Part B Section 611 23-24	77983	84.027	7/1/2023	09/30/2025	Open	739,189.00	739,188.65	-	206,815.29	414,480.66
6	231-001	IDEA Part B Section 611 22-23	74032	84.027 F	7/1/2022	09/30/2023	Open	56,576.94	56,576.94	624,569.06	-	-
7	232-000	EI/ECSE FY23-25 - DDSD PASS THROUGH	N/A	DDSD	7/1/2023	06/30/2024	Open	1,096,735.31	1,096,735.31	-	385,487.84	646,282.92
8	234-000	IDEA Part B Section 619 23-24	74223	84.173	7/1/2022	09/30/2024	Open	7,477.54	13,235.00	-	5,625.49	-
9	234-001	IDEA Part B Section 619 21-22 (ARP)	69165	84.173	7/1/2021	09/30/2023	Open	5,757.00	1,687.95	2,226.05	5,433.00	-
10	234-002	IDEA Part B Section 619 21-22	68921	84.173 F	7/1/2021	09/30/2023	Open	-	6,094.00	-	-	-
11	237-000	Teen Parent IGA	N/A	190.110	7/1/2023	06/30/2024	Open	62,392.00	62,392.00	-	-	-
12	250-000	Title I-C Regular School Program 23-24	77036	84.011	7/1/2023	09/30/2023	Hold	667,173.00	667,173.00	-	4,151.56	270,395.39
13	250-001	Title I-C Regular School Program 22-23	73276	84.011	7/1/2022	09/30/2024	Open	366,763.35	366,763.35	371,072.87	321,486.32	-
14	251-000	Title I-A Formula 23-24	76494	84.010	7/1/2023	09/30/2024	Open	702,456.00	702,456.00	-	168,008.98	407,846.55
15	251-001	Title I-A Formula 22-23	72529	84.010	7/1/2021	09/30/2022	Closed	75,798.71	75,797.71	676,020.00	75,798.71	-
16	252-000	Title I-C Summer Program 2023 - Formula	75613	84.011	7/1/2022	09/30/2023	Open	173,494.00	173,494.00	-	1,679.53	-
17	252-001	Title I-C Summer Program - Formula 2022	70939	84.011	7/1/2021	09/30/2023	Open	187,332.00	187,332.00	115,893.95	115,893.95	-
18	252-002	Title I-C Summer Program - Formula 2021*Revised date	66109	84.011	7/1/2020	09/30/2023	Closed	17,311.10	17,311.10	187,332.00	17,311.10	-
19	254-000	Title IV-A SSAE 23-24	77117	84.424	7/1/2023	09/30/2024	Open	49,548.00	49,548.00	-	21,825.86	52,972.95
20	254-001	Title IV-A Student Support and Academic Enrichment 21	66778	84.424	7/1/2021	09/30/2022	Closed	3,328.90	3,328.90	48,637.00	3,328.90	-
21	255-000	Title I-C Preschool - Formula 2023-24	76953	84.011	7/1/2023	09/30/2024	Open	45,961.00	45,961.00	-	-	-
22	255-001	Title I-C Preschool - Formula 2023-24	73258	84.011	7/1/2023	09/30/2024	Open	37,401.01	37,401.00	-	-	-
23	255-002	Title I-C Preschool - Formula 2021-22	68144	84.011	7/1/2021	09/30/2022	Open	38,939.99	38,940.00	25,227.00	-	-
24	257-000	Title II-A Teacher Quality 23-24	76691	84.367	7/1/2023	09/30/2014	Hold	82,616.00	115,116.00	-	27,955.79	49,762.85
25	258-000	Title III English Language 23-24	73097	84.365	7/1/2023	09/30/2024	Open	114,565.00	102,682.00	86,729.98	25,071.42	49,762.81
26	260-000	Reengagement Opportunity Grants (YDD)	77696	99.998	7/1/2023	06/30/2025	Open	14,106.00	250,000.00	-	38,816.16	33,184.01
27	263-000	21st CCLC Year 5 Awards - Competitive	75197	84.287	7/1/2023	09/30/2024	Open	425,000.00	425,000.00	374,461.27	102,485.99	173,619.46
28	263-001	21st Century Community Learning Centers - Cohort 4	68787	84.287	7/1/2023	09/30/2023	Closed	5,476.77	5,476.77	376,989.50	4,948.53	-
29	264-000	Student Investment Act	71074	OF	7/1/2023	06/30/2024	Open	3,925,609.68	3,923,441.25	3,339,818.36	1,091,005.49	1,719,638.91
30	264-001	Student Investment Act	71075	OF	7/1/2023	06/30/2024	Open	411,503.65	411,503.65	-	411,503.65	-
31	265-000	High School Success - Year 1	73391	OF	7/1/2023	06/30/2024	Open	1,221,860.69	1,221,860.69	1,220,862.04	446,444.19	878,342.81
32	266-000	EI/ECSE FY23-25 - DAVID DOUGLAS SD	2122094	DDSD	7/1/2023	06/30/2024	Open	393,953.69	393,953.69	-	83,356.10	153,719.78
33	266-GR1	EI/ECSE GEER - DAVID DOUGLAS SD	N/A	DDSD	7/1/2022	06/30/2024	Open	16,669.52	16,669.52	-	-	-
34	266-PDG	EI/ECSE PDG - DAVID DOUGLAS SD	N/A	DDSD	7/1/2022	06/30/2024	Open	23,448.42	23,448.42	-	23,448.42	53,452.70
35	267-000	EI/ECSE ESSER	N/A	84.425D	7/1/2021	09/30/2024	Open	54,037.21	54,037.21	-	-	-
36	267-001	EI/ECSE ESSER	N/A		7/1/2021	09/30/2023	Open	39,407.90	39,407.90	-	38,138.43	-



Hood River County School District  
2023-2024 Federal/State Contracts Grants

ID	Fund-Area	Agreements	SANS	Agency	Start Date	End Date	Status	eF Budget \$	Award/CO \$	Claimed \$	Expend \$	Updated: 1/15/24 Encumbered \$
37	268-000	LTCT State Sch & Gen Fund (State)	Sam Ko	ODE	7/1/2023	06/30/2025	Open	424,190.79	424,190.79	-	176,746.15	223,509.64
38	269-000	ODOT SRTS HRCSD Grant - (2 yr/50K/year - YR 2)	N/A	20.205	10/1/2023	09/30/2024	Open	50,000.00	50,000.00	-	14,512.16	8,000.00
39	269-001	ODOT SRTS HRCSD Grant - (2 yr/50K/year - YR 1)	N/A		10/1/2022	09/30/2023	Open	24,257.26	24,257.26	-	-	-
40	269-290	ODOT Grant - Innovative Mobility Program Micro-Grant	N/A	ODOT	6/16/2023	06/30/2025	Open	5,000.00	5,000.00	-	-	-
41	275-000	LEA ESSER III Fund - Formula	64902	84.425	3/13/2020	09/30/2024	Open	772,376.17	772,376.17	4,206,716.50	670,724.02	26,515.89
42	278-000	Early Literacy Success Initiative (23-25)						298,207.17	298,207.17	-	-	-
43	283-000	YTP Youth Transition Program	N/A	DHS	7/1/2023	06/30/2024	Open	-	281,705.43	-	-	-
44	286-000	MEDICAID - Early Intervention	N/A	DHS	7/1/2021	06/30/2022	Open	227,292.04	227,292.04	-	50,765.06	99,833.03
45	287-000	MEDICAID - School Age		DHS	7/1/2021	06/30/2022	Open	155,090.67	155,090.67	-	6,390.71	-
46	289-000	CSASL (Culturally Specific After School Learning) 23-24		84.425U	1/1/2024	09/16/2024	Open	737,645.00	737,645.00	-	-	-
47	295-760	HRCEF - Field Trip Grant	N/A		7/1/2022	06/30/2023	Open	40,000.00	40,000.00	-	662.20	344.00
48	296-264	SSA-Hunger Free Schools FY23-25			7/1/2023	06/30/2025	Open	-				
49	296-602	TAP Facilities Assessment	71453	OF	1/1/2022	12/31/2023	Open	20,000.00	20,000.00	-	-	-
50	296-603	TAP Long Range Facility Plan	71466	OF	1/1/2022	12/31/2023	Open	25,000.00	25,000.00	-	-	-
51	296-604	TAP Seismic Assessment	71483	OF	1/1/2022	12/31/2023	Open	25,000.00	25,000.00	-	-	-
52	296-620	LTCT Title 1-D (Federal)	Sam Ko	84.013	7/1/2022	06/30/2023	Open	17,417.80	17,417.80	-	-	-
53	296-621	Fresh Fruit & Veggie (Mid-Valley)	78596	10.582	10/1/2023	09/30/2024	Open	27,255.00	27,255.00	3,114.53	-	-
54	296-622	Fresh Fruit & Veggie (Cascade Locks)	78595	10.582	10/1/2023	09/30/2024	Open	6,210.00	6,210.00	-	-	-
55	296-631	LTCT IDEA (Federal)	Sam Ko	84.027	7/1/2022	06/30/2023	Open	3,291.92	3,291.92	-	-	-
56	296-643	Farm To School Base AY25	77342	GF	7/1/2023	06/30/2025	Open	-	21,710.60	-	-	-
57	296-659	Fresh Fruit & Veggie (Parkdale)	78597	10.582	10/1/2023	09/30/2024	Open	19,044.00	19,044.00	2,798.37	-	-
58	296-666	Early Indicator and Intervention System	79513	OF	7/1/2023	06/30/2024	Open	11,396.25	11,396.25	-	-	-
59	296-672	ARP -HCYII	69356	84.425	4/23/2021	09/30/2024	Open	18,998.32	18,998.32	437.68	3,871.12	149.31
60	296-677	Equipment Grant FY2023	77646	10.579	10/1/2022	09/30/2024	Open	15,661.00	15,661.00			
61	296-677	FS Supply Chain Assistance	1408001	10.555			Open	35,721.62	35,721.62	-	-	-
62	296-679	Breakfast After the Bell Equipment Grant	78276	OF	7/1/2023	06/30/2024	Open	3,158.00	3,158.00	-	-	-
63	296-702	Local Food for Schools (LFS) 23-24	76128		3/1/2023	08/31/2024	Open	14,099.19	14,099.19	-	-	-
64	299-001	Community School Grant (Hood River County Prevention)			7/1/2023	06/30/2024	Open	26,085.05	26,085.05	-	-	4,472.00
65	299-721	CGESD Col. Regional Educator Network CREN	CGESD		7/1/2021	06/30/2022	Open	123,459.00	123,459.00	-	36,352.88	73,322.39
66	299-736	Outdoor School - Oregon State University	TQB22024	OSU	7/1/2021	07/22/2022	Open	165,375.00	165,375.00	-	76,416.57	8,880.00
67	299-777	DSI (Defensible Space Incentive- OS Fire Marshall	OSFM	DSI-22-045	5/1/2022	01/01/2023	Open	5,000.00	5,000.00	-	-	-
68	299-925	CGESD CTE Revitalization		CGESD	3/16/2022	06/30/2023	Open	3,088.78	3,088.78	-	-	-
69	299-957	Columbia Regional Program Autism ASD	90649	PPS	7/1/2022	06/30/2023	Open	50,600.00	50,600.00	-	37,381.85	9,034.36
70												



## Hood River County School District

### All Other Contributions and Grant Accounts

As of: 1/15/24

Ln	BUDGET CODE	ORGANIZATION TITLE	E-F BUDGET \$	YTD EXP	BALANCE	ADMIN
1	295-1111-122-A37-000	A. ORAND 2023	2,000.00	1,989.15	(3.15)	Yasui
2	295-1121-115-A22-000	A. SMITH 2023	179.01	-	179.01	Hayden
3	299-1121-115-938-000	ALCOHOL TOBACCO ATOD	924.45	-	924.45	Hayden
4	299-1121-115-856-000	ALPINEE OUTDOOR SCHOOL (HRMS)	22,105.51	-	22,105.51	Hayden
5	299-1121-176-856-000	ALPINEE OUTDOOR SCHOOL (WMS)	13,559.45	-	13,559.45	Braman-Smith
6	299-1250-011-957-000	AUTISM ASD/PPS/COL REGION	50,600.00	37,381.85	4,183.79	Acosta
7	299-2520-011-957-000	AUTISM ASD/PPS/COL REGION	50,600.00	37,381.85	4,183.79	Rainwater
8	299-1131-608-756-000	AVID SCHOLARSHIP	700.00	-	700.00	Jones
9	295-1131-608-A27-000	B. EMMONS 2023	1,063.51	-	1,063.51	Jones
10	299-4150-011-000-000	BLDG CONSTR/IMPRVMNT	3,015,701.60	-	3,015,701.60	Hall
11	299-2240-011-733-000	BOEING STEM HRV/MS 2017	5,527.63	-	5,527.63	Hall
12	299-1111-107-837-000	BREAKAWAY PROMOTIONS	170.29	-	170.29	Acosta
13	295-1121-176-A95-000	C. DICHTER 2023	8.58	-	8.58	Jones
14	299-1111-107-966-000	C. LOCKS OTHER DONATIONS	284.21	-	284.21	Acosta
15	295-1131-608-A62-000	C. MENDOZA/MEYLE 2023	42.51	-	42.51	Hedberg
16	299-1131-107-922-000	CASCADE LOCKS CLIK	296.05	-	296.05	Jones
17	299-1111-107-974-000	CASCADE LOCKS GIVING TREE	1,705.14	-	1,705.14	Acosta
18	299-2240-017-721-218	CGESD CREN-DESIGN COACH	123,459.00	36,352.88	13,783.73	Mikka I.
19	299-1111-134-725-000	CGESD CROMPTON MICRO	175.66	-	175.66	Hedberg
20	299-1121-115-925-018	CGESD CTE REVITALIZATION	1,605.37	-	1,605.37	Hayden
21	299-1121-176-925-018	CGESD CTE REVITALIZATION	1,467.91	-	1,467.91	Braman-Smith
22	299-1131-608-925-018	CGESD CTE REVITALIZATION	15.50	-	15.50	Jones
23	299-1131-608-989-000	CGESD FOLEY WOMEN STEM	22.36	-	22.36	Holmes
24	299-1111-134-890-000	CGESD PDES MEYERS LEGO	58.76	-	58.76	Hedberg
25	299-1121-115-859-000	CGESD SCHARFNBRG SOIL	85.29	-	85.29	Hayden
26	299-1112-176-985-000	CGESD STEM ROBOTICS	8,204.38	3,379.66	4,629.93	
27	299-1112-115-737-000	CGESD STEM ROBOTICS-HRMS	7,829.39	2,054.89	5,774.50	
28	299-1112-176-985-000	CGESD STEM ROBOTICS-WyEast	8,204.38	3,379.66	4,629.93	Hayden
29	299-1112-176-729-000	CGESD VEX ROBOTICS	1,140.00	-	1,140.00	Schmidt
30	299-2190-011-842-000	CODY FAMILY FUND	303.61	200.00	103.61	Carlloss
31	299-1111-134-771-000	COMM SCHL PRKDL/HRCCCF	10,397.12	-	10,397.12	Parsons
32	299-2510-011-914-000	D.O. POP FUND	511.87	113.75	398.12	Hayden
33	298-1920-134-934-000	DONATION/AUNT CONNIE	18,240.18	-	18,240.18	Hall
34	295-1121-176-A54-000	E. JONES 2023	1.04	-	1.04	Braman-Smith

## Hood River County School District All Other Contributions and Grant Accounts

As of: 1/15/24

Ln	BUDGET CODE	ORGANIZATION TITLE	E-F BUDGET \$	YTD EXP	BALANCE	ADMIN
1	295-1111-122-A37-000	A. ORAND 2023	2,000.00	1,989.15	(3.15)	Yasui
35	295-1111-607-A43-000	E. KOHNER 2023	70.49	-	70.49	K. Running
36	295-1131-608-A35-000	E. MARTIN 2023	158.75	158.55	0.20	Jones
37	299-1131-608-809-000	EAGLES SCHOLARSHIP	4,611.23	-	4,611.23	Jones
38	299-1121-011-712-000	ED FN MID SCH MATH BOEING	4,579.62	-	4,579.62	Hayden
39	299-2212-011-845-000	ED FOUNDATION AVID	4,458.88	-	4,458.88	Cooper
40	299-1270-107-942-000	EXCEL-C. LOCKS AFTER SCHL	14,300.71	210.74	13,896.65	Acosta
41	299-1270-122-941-000	EXCEL-MV AFTER SCHOOL	125,346.36	5,246.08	120,100.28	Acosta
42	299-1270-134-940-000	EXCEL-PRKDL AFTER SCHOOL	17,419.63	-	17,419.63	Running
43	298-1121-115-415-000	FENNER FOUNDATION DONATE	284.00	-	284.00	Hayden
44	299-1111-134-916-000	FINDEISEN CGESD MICRO	557.13	-	557.13	Hedberg
45	299-3100-011-000-000	FOOD SERVICES - SUPPLIES	3,015,701.60	-	3,015,701.60	Hall
46	299-2190-017-000-773	G JOHNSON DONATION SS 22-23	2,500.00	-	2,500.00	Cooper
47	299-1111-134-708-000	G. DITTMAR DONATION	187.90	-	187.90	Hedberg
48	299-2190-011-844-000	GATHERER/NEEDY CHILD	331.60	-	331.60	Carlross
49	295-1131-608-A59-000	GERLICK 2019	592.62	550.04	42.58	Jones
50	295-1131-608-A08-000	GERLICK SEW FABRIC 2022	45.28	-	45.28	Jones
51	299-1131-608-747-000	GORGE FAB BUS DONATIONS	1,701.38	-	1,701.38	Jones
52	299-1131-608-811-000	HOSA SCHOLARSHIP	706.80	-	706.80	Jones
53	299-2222-134-705-000	HR LIBRARY FOUNDATION	531.65	-	531.65	Kuykendall
54	299-2222-170-705-000	HR LIBRARY FOUNDATION	16.14	-	16.14	Braman-Smith
55	299-1121-115-720-000	HR LIONS HRMS DONATION	1,916.58	-	1,916.58	Hayden
56	299-1121-176-746-000	HRATS WYMS BIKE TRAIL	5,418.75	-	5,418.75	Braman-Smith
57	295-1111-134-760-000	HRC Field Trip Grant	40,000.00	-	40,000.00	McConnell
58	299-1111-122-771-000	HRCCCF COMM PARTNERSHIP	4,958.54	1,988.08	2,255.59	Yasui
59	299-1290-107-919-000	HRCCCF FAMILY SVC/GROUPS	160.16	-	160.16	Hayden
60	299-1290-115-919-000	HRCCCF FAMILY SVC/GROUPS	1,742.02	-	1,742.02	Hedberg
61	299-1290-134-919-000	HRCCCF FAMILY SVC/GROUPS	637.77	-	637.77	Braman-Smith
62	299-1290-176-919-000	HRCCCF FAMILY SVC/GROUPS	906.19	-	906.19	Jones
63	299-1121-115-816-000	HRCCCF PROJECT ALERT	908.65	-	908.65	Hayden
64	299-1121-176-816-000	HRCCCF PROJECT ALERT	229.14	-	229.14	Braman-Smith
65	299-2122-107-877-000	HRCCCF-HLAY	515.37	-	515.37	Schmidt
66	299-2122-119-877-000	HRCCCF-HLAY	452.19	-	452.19	Yasui
67	299-2122-122-877-000	HRCCCF-HLAY	230.21	-	230.21	Hedberg



## Hood River County School District

### All Other Contributions and Grant Accounts

As of: 1/15/24

Ln	BUDGET CODE	ORGANIZATION TITLE	E-F BUDGET \$	YTD EXP	BALANCE	ADMIN
1	295-1111-122-A37-000	A. ORAND 2023	2,000.00	1,989.15	(3.15)	Yasui
68	299-2122-134-877-000	HRCCCF-HLAY	710.44	-	710.44	Kuykendall
69	299-2122-170-877-000	HRCCCF-HLAY	250.00	-	250.00	Carlross
70	295-3300-119-782-282	HRCEF - CHAMPIONS - MSES	12,500.00	-	12,500.00	Stepnahie Hoppe
71	295-3300-170-782-282	HRCEF - CHAMPIONS - WSES	12,500.00	-	12,500.00	
72	299-2222-115-991-000	HRCEF COVID-19 DONATION	1,635.95	-	1,635.95	Hedberg
73	299-2222-176-991-000	HRCEF COVID-19 DONATION	95.87	-	95.87	Hayden
74	299-1132-608-892-000	HREF OPPORTUNITY MS ATHL	1,520.68	-	1,520.68	Carlross
75	299-1122-115-926-000	HRMS HERITAGE/CULTURAL	203.68	-	203.68	Hayden/Newton
76	299-1121-115-838-000	HRMS LIBRARY DONATIONS	335.41	-	335.41	Hayden
77	299-1121-115-050-727	HRMS MCDONALDS DONATION	500.00	-	500.00	Hayden
78	299-1121-115-874-000	HRMS MISC DONATIONS	1,822.48	-	1,822.48	Hayden
79	299-1131-608-852-000	HRV ASPIRE PARTNERSHIP	12,743.80	2,974.04	9,769.76	Jones
80	299-1131-608-819-000	HRV/MISC REV	915.86	-	915.86	Jones
81	299-1131-608-847-000	JAN ANDERSON SCHOLARSHIP	2,866.56	-	2,866.56	Jones
82	299-1111-107-734-000	JOHNSON DONATION CLES	727.98	71.42	656.56	Acosta
83	299-1121-176-815-000	JOHNSON DONATION WYMS	958.30	-	958.30	Braman-Smith
84	295-1111-170-A88-000	K. HOLT 2023	933.00	1,430.56	(497.56)	Kuykendall
85	299-1131-608-875-000	KENEALY HRVHS MUSIC	936.54	-	936.54	Jones
86	299-1284-607-860-000	L. CHRISHAM KHAWAN	79.52	-	79.52	Running
87	295-1111-170-A36-000	L. Petersen 2023	177.20	-	177.20	Jones
88	295-1111-134-A04-000	LINQUIST WELLAND 2022	132.02	-	132.02	Hedberg
89	299-2542-134-765-000	LIONS FIELD GRNT/PRKDL	8,001.26	-	8,001.26	Jones
90	299-1111-140-929-000	LIONS OUTDOOR LEARING PG	458.21	-	458.21	A. Cole
91	295-1131-608-A30-000	M GARCIA FOSSILS 2023	103.80	97.30	6.50	Jones
92	295-1131-608-A31-000	M GARCIA SOCIAL EMO 2023	524.35	290.00	234.35	Jones
93	295-1131-608-A23-000	M. BECKER 2023	6,000.00	3,803.86	1,000.00	Jones
94	295-1111-017-A24-000	M. BURFIELD 2023	1,056.00	-	1,056.00	Hayden
95	295-1111-134-A91-000	MARIKA SMITH 2023	97.55	-	97.55	Hedberg
96	299-1121-176-727-000	MCDONALD'S DONATION	477.84	-	477.84	Braman-Smith
97	299-2219-011-764-000	MEYER MEM TRUST EQUITY	37,372.01	31,340.52	52.09	Hayden
98	299-1131-608-787-000	MILFORD SCHOLARSHIP	451.05	-	451.05	Jones
99	270-1111-017-216-000	MILLS DAVIS ELEM STEM	15,000.00	-	15,000.00	Newton
100	299-1111-011-953-000	MISC PAYROLL FOR INVOICE	2,038.09	1,988.83	49.26	Newton

## Hood River County School District All Other Contributions and Grant Accounts

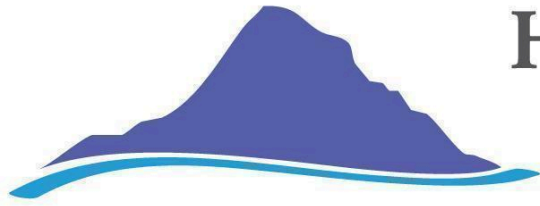
As of: 1/15/24

Ln	BUDGET CODE	ORGANIZATION TITLE	E-F BUDGET \$	YTD EXP	BALANCE	ADMIN
1	295-1111-122-A37-000	A. ORAND 2023	2,000.00	1,989.15	(3.15)	Yasui
101	299-1131-011-953-000	MISC PAYROLL FOR INVOICE	2,038.09	1,988.83	49.26	Acosta
102	299-2190-011-946-000	NEEDY CHILD/CARLOSS	141.70	-	141.70	Carloss
103	299-1131-608-783-000	NEWELL SCHOLARSHIP	430.37	-	430.37	Jones
104	299-1284-607-758-000	NEXT DOOR INC-HROA	51.33	-	51.33	K. Running
105	299-2210-608-954-000	NIKE AVID-DISTRICT WIDE	1,465.55	-	1,465.55	Cooper
106	299-1111-107-728-000	NORTHWEST HEALTH FND	840.70	85.00	755.70	Acosta
107	299-1131-608-730-000	OCF AVID HRVHS	23,208.56	-	23,208.56	Jones
108	299-1111-134-711-000	ODELL LIONS STUDENT AID	670.82	-	670.82	Hedberg
109	299-1121-176-711-000	ODELL LIONS STUDENT AID	342.02	-	342.02	Braman-Smith
110	299-1121-115-872-000	OR COMM FND HRMS GREENHSE	21.00	-	21.00	Hayden
111	299-1121-176-723-000	OR LIBRARY DICHTER GRANT	5.45	-	5.45	Braman-Smith
112	299-1121-176-972-000	OR ROBOTICS TOURN WYEAST	682.89	-	682.89	Braman-Smith
113	299-1290-017-927-000	OR RTI PROJECT	4,446.42	-	4,446.42	Acosta
114	299-1121-115-880-000	OREGON ROBOTICS-ORTOP-HRMS	1,497.16	-	1,497.16	Hayden
115	299-1131-608-912-000	OREGON ROBOTICS-ORTOP-HRVHS	4,642.62	-	4,642.62	Jones
116	296-1132-608-050-664	ORFFA Summer Contracts (Ashley Fogle)	1,595.20	7,559.41	(5,964.21)	Fogle
117	296-1132-608-050-662	ORFFA Summer Contracts (Michael Becker)	3,832.56	-	3,832.56	Becker
118	296-1132-608-050-663	ORFFA Summer Contracts (Michael Ruff)	5,344.20	7,480.37	(2,136.17)	Ruff
119	299-1111-608-700-000	OSTA DIACK GRANT E MARTIN	1.64	-	1.64	Braman-Smith
120	299-1121-115-894-000	Outdoor School/GORGE COMM FND	9,982.79	-	9,982.79	Hayden
121	299-1121-176-894-000	Outdoor School/GORGE COMM FND	7,000.00	-	7,000.00	
122	295-1111-107-A20-000	P ALLEN-DEAN 2023	164.29	-	164.29	Acosta
123	299-1111-134-800-000	PARKDALE DONATIONS	9,420.02	-	9,420.02	Hedberg
124	299-1111-134-789-000	PARKDALE LIONS EYEGLASSES	3,031.46	-	3,031.46	Hedberg
125	299-1121-115-986-000	PIKA GRANT-OSTA DIACK	1,557.76	-	1,557.76	Braman-Smith
126	299-1131-608-896-000	PROMISE GRNT/R. BART	538.34	-	538.34	Jones
127	299-1131-608-778-000	PSU CONFUCIUS	44,278.79	-	44,278.79	Jones
128	295-1121-176-A26-000	Q. CLARKSON 2023	1,430.00	-	1,430.00	Braman-Smith
129	299-3500-170-835-000	RIGHT AT SCHOOL REBILL	2,770.25	-	2,770.25	Kuykendall
130	299-2190-011-833-000	RUTH JACKSON CODY FUND	3,438.16	-	3,438.16	Carloss
131	299-1111-017-968-000	S ANDERSON MICROGRANT	837.11	-	837.11	Hassel
132	295-1121-176-A25-000	S CHRISTENSEN 2023	3.25	-	3.25	Braman-Smith
133	299-1131-608-827-000	S HOLLOWAY SCHOLARSHIP	690.00	-	690.00	Jones

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As of: 1/15/24

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1	295-1111-122-A37-000	A. ORAND 2023	2,000.00	1,989.15	(3.15)	Yasui
134	295-1111-170-A28-000	S. FESSLER 2023	447.89	-	447.89	Kuykendall
135	295-1111-607-A21-000	S. LYON 2023	882.73	921.29	(38.56)	K. Running
136	295-1111-170-A67-000	S. MADDOX 2023	39.01	-	39.01	Kuykendall
137	295-1121-176-A41-000	S. TUREK 2023	153.16	8.68	144.48	Braman-Smith
138	295-1111-607-A53-000	S. WALKER 2023	855.90	766.13	89.77	Hayden
139	299-2542-013-777-013	STATE OR DEFENSIBLE SPACE	5,000.00	-	5,000.00	Hedberg
140	299-1113-011-759-000	SUMMER AWARDS	211.71	-	211.71	Schmidt
141	299-1131-608-962-000	TARGET K. DAVIS	1,700.00	-	1,700.00	Jones
142	299-1111-107-799-000	TCR5-FIFE DONATION	9.02	-	9.02	Acosta
143	299-1292-608-846-000	TEEN PARENT QRIS/WOU	488.94	-	488.94	Acosta
144	299-1132-011-761-000	TENNIS COURT UPGRADES	29,653.94	-	29,653.94	Jones/Knoll
145	299-1131-608-735-000	TOSHIBA FOUNDATION	5.32	-	5.32	Jones
146	299-1111-122-802-000	TRAIL BLAZER FOUNDATION	8.64	-	8.64	Yasui
147	299-1121-176-740-000	TRAIL BLAZERS-WILLY WONKA	1,004.29	-	1,004.29	Braman-Smith
148	299-1131-608-719-000	TRIMBLE STEM MICROGRANT	873.04	-	873.04	Jones
149	299-1111-134-949-000	UNsung HEROS/D. GOE	1,030.36	-	1,030.36	Carloss
150	295-1111-122-A38-000	V. SANDOVAL 2023	85.27	-	85.27	Hedberg
151	299-1121-115-779-000	VAGLIENTI HRMS DONATION	19,308.86	-	19,308.86	Hayden
152	299-2510-115-961-000	VAGLIENTI/ANGSTROM	15.23	-	15.23	Braman-Smith
153	299-2510-011-961-000	VAGLIENTI/BECKER	868.01	-	868.01	Hayden
154	299-2510-176-961-000	VAGLIENTI/GETCHIS	609.91	-	609.91	Carloss
155	298-1121-115-511-000	WARREN MILLER FILM	1,710.18	-	1,710.18	Hedberg
156	299-1111-170-790-000	WESTSIDE TECHNOLOGY	32.08	-	32.08	Kukendall
157	299-1111-170-823-000	WESTSIDE/MISC REV	28.83	-	28.83	Kukendall
158	299-2542-608-773-000	WOODBURY COMMUNITY WORKS	10,000.00	-	10,000.00	Hedberg
159	299-1121-176-839-000	WY'EAST LIBRARY DONATIONS	143.75	-	143.75	Braman-Smith
160	299-1121-176-824-000	WY'EAST/MISC REV	192.36	-	192.36	Braman-Smith
161	299-1121-176-290-839	WYEAST LIBRARY GRNT/DONAT	34.25	-	34.25	Braman-Smith
162	299-1121-176-716-000	WYMS BIKE TRAIL DONATIONS	888.67	-	888.67	Braman-Smith



# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

DATE: January 24, 2024

TO: Board of Directors

FR: Bill Newton, Superintendent

RE: Consolidated Action

EXPLANATION: All items listed below are matters considered by the Board of Directors to be routine and will be enacted by one motion. There will be no separate discussion of these items unless a member of the board requests a specific item to be removed from the consolidated action and placed on the regular agenda. Any item of the consolidated action may be pulled by any board member for a full discussion and associated vote. The request to move an item from the consolidated action to an individual action item should occur during the "Review/Revision of Agenda" section of the board meeting. Otherwise, a motion to approve all items contained in the consolidated action will be requested by the administration.

PRESENTER: Bill Newton, Superintendent

SUPPLEMENTARY  
MATERIALS: A. Regular Business Meeting Minutes - January 10, 2024  
B. Human Resources Report/Personnel Action  
C. Final Reading of Board Policy  
D. HRVHS Academic Planning Guide

RECOMMENDATION: The administration recommends the Board approve the consolidated action as presented

PROPOSED MOTION: I move to approve the consolidated action as presented.



# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

## MINUTES OF BOARD OF DIRECTORS MEETING

January 10, 2024

*The School Board minutes are not official, as they have not been approved by the Hood River County School District Board of Directors. These minutes are for review and are subject to change and/or approval. Once approved, signed, and dated, they become official.*

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### **I. REGULAR BUSINESS MEETING AND CALL TO ORDER – 6:29 P.M.**

The Hood River County School District (HRCSD) regular board meeting was called to order at 6:29 p.m. by Board Chair, Chrissy Reitz, at Wy'east Middle School, 3000 Wy'east Rd, Hood River, OR 97031.

The following board members were present:

Chrissy Reitz, Chair  
Brandi Sheppard, Vice-Chair  
Corinda Hankins Elliott  
Jen Kelly  
Barb Hosford  
David Stuben

The following board members were absent:

Julia Garcia-Ramirez

The following members of the superintendent's cabinet were present:

Bill Newton, Superintendent  
Gus Hedberg Executive Director of Human Resources  
Amy McConnell, Executive Director of Curriculum & Instruction  
Anne Carlross, Executive Director of Student Services (virtual)  
Patricia Ortega-Cooper, Executive Director of Equity & Family Partnerships

The following HRCSD staff/community members were present:

Tod Hilstad, Meghan West, Abe Rieke, Trisha Walker, Stephanie Hoppe, Sarah Braman-Smith, Shayla Moline, Brenda Rodriguez, Renee Thessing, Sarah Hayden, Sandy Galvez (virtual), Raquel Alvarez, Mayra Lopez, Olga Santillan

### **II. REVIEW/REVISION OF AGENDA - 6:30 P.M.**

Superintendent Newton shared there was a revised personnel report and revised core value report.

### **III. SUPERINTENDENT REPORT - 6:30 P.M.**

Superintendent Newton shared the following topics with the board:

- Newton shared 2024 brings colder, rainier, and snowier weather and he reflected on a visit to a southern California elementary school last year, where the unusual occurrence of snow prompted students to excitedly run outside, many experiencing snowfall for the first time. The contrast in weather experiences between students in California and our district was noted with a smile.
- Last week, the Hood River County School District announced the expansion of the Community Eligibility Provision, making all neighborhood schools eligible for the National School Lunch and School Breakfast Program until at least the next three school years. Starting January 2, 2024,

almost all students in the district, including those from Westside and May Street Elementary Schools, Hood River Middle School, and Hood River Valley High School, can receive a free breakfast and lunch at school, joining students from Cascade Locks, Mid Valley, Parkdale Elementary Schools, and Wy'east Middle School who were already eligible.

- Due to Hood River Options Academy's connection to the schools, the district cannot offer free meals on-site; however, HROA students eligible for free/reduced meals will continue receiving free breakfasts and lunches funded by general dollars, with the requirement to collect meals from their neighborhood school, as specified by the Oregon Department of Education.
- The school district, facing budget challenges due to increased staffing costs during the COVID-19 response, utilized relief funds for various priorities but now needs to align the budget with current revenue streams as these resources diminish. Despite financial constraints, the district emphasizes fiscal responsibility, transparency, and strategic investments in education, facilities, and student support. In the upcoming budget cycle, factors like declining enrollment, staff negotiations, and facility issues will be considered, while community input will play a vital role in shaping budget decisions aligned with the district's mission.

#### **IV. BOARD MEMBER REPORTS - 6:44 P.M.**

##### **Barb Hosford - OSEA Bargain Negotiations**

Hosford shared they have met as a team and begun the process with the OSEA bargaining team.

#### **V. STUDENT ENVOY AND BOARD COMMUNICATION - 6:44 P.M.**

No student envoy report was presented.

#### **VI. RECOGNITION & GOOD NEWS - 6:45 P.M.**

Director of Human Resources Gus Hedberg recognized the HRCSD Migrant Education Parent Action Committee (PAC). Hedberg shared the responsibilities of the team include developing plans for programs, reviewing and recommending project proposals, and co-planning and co-leading events and initiatives that promote family involvement. Hedberg shared that the PAC serves a period from three to five years. The following PAC team members include Sandy Galvez, Raquel Alvarez, Alicia Carabantes, Silvia Tello, Mayra Lopez, Erika Villa, Olga Santillan, and Yemi Esparza. The PAC members shared how they each got involved in the committee. The board thanked them for all they did for the migrant program. .

#### **VII. PUBLIC COMMENT/HEARING OF DELEGATIONS OR VISITORS - 6:54 P.M.**

There was no one signed up for public comment.

#### **VIII. CONSOLIDATED REPORTS - 6:55 P.M.**

All items listed below are matters considered by the Board of Directors to be routine information items. There was no separate discussion of these items.

##### **A. November Financial Report**

#### **IX. CONSOLIDATED ACTION - 6:55 P.M.**

All items listed below are matters considered by the Board of Directors to be routine and were enacted by one motion. There was no separate discussion of these items. The Consolidated Action consisted of the following items:

- A. Regular Business Meeting Minutes - December 13, 2023
- B. Human Resources Report/Personnel Action

A motion was made by Brandi Sheppard to approve the Consolidated action as presented. It was seconded by Corinda Hankins Elliott and unanimously approved 6-0.

## **X. REPORTS & DISCUSSIONS – 6:56 P.M.**

### **A. Wyeast Middle School Report**

Wy'east Principal Sarah Braman-Smith presented the 23-24 continuous school improvement plan focus areas for Wy'east Middle School. They shared reading and math data points, how they are working on equity and cultural responsiveness through coordinated literacy and AVID, student learning and growth through MTSS and advisory, wellness/health/safety through their upbeat survey and partnership with Columbia Regional Educators Network, family and community partnerships through parent incentives and after school learning opportunities.

### **B. Core Value Report Community and Family Partnerships**

Director of Communication Stephanie Hoppe and Director of Equity and Family Partnerships Patricia Ortega Cooper presented the core value report on community and family partnerships. They provided an overview of the 2023-24 action items related to the strategic goal of strengthening community and family partnerships. They highlighted their digital literacy workshops and fall open houses. In addition, they presented a summary of the 2023 fall core value survey results.

### **C. Website Report**

Director of Technology Tod Hilstad and Director of Communication Stephanie Hoppe presented the board with a report on the website development project, including the process and timeline. They presented the top vendor's information with benefits and costs. Next steps they shared were to begin to gather final feedback, make a recommendation to the superintendent, select a vendor, begin the design process and hopefully launch the new website before June 30, 2024.

### **D. Second Reading of Board Policy**

Director of Human Resources Gus Hedberg presented the following policies for a second reading:

- BCF - Advisory Committees to the Board
- BD/BDA - Board Meetings
- BDC - Executive Sessions
- LBE - Public Charter Schools
- LBEA - Public Charter Schools

The board will be presented the final draft and third reading at the next board meeting.

### **E. Superintendent Search Screening Committee**

Board Chair Chrissy Reitz and OSBA Consultant Mild Dennison shared The Hood River County School District Board of Directors are asking for assistance in selecting the District's next superintendent. The Board will be selecting staff and community members to assist in the application screening process beginning on February 28th, 2024. OSBA consultant Milt Dennison presented the board with a template of an application for the search committee. The completed/signed application must be returned to the District Office by 4:00 PM on Thursday, January 18, 2024. Screening committee members will be chosen by the board at the next scheduled board meeting on January 23, 2024.

## **F. Early Literacy Framework**

Director of Curriculum and Instruction Amy McConnell and District Coach Sarah Hayden presented the board with a summary of the early literacy framework. They discussed how Hood River County School District is meeting the criteria in each domain and the plan to further improve early literacy in the district.

## **XI. ACTION ITEMS – 9:00 P.M.**

### **A. Approve Early Literacy Grant Application**

Director of Curriculum and Instruction Amy McConnell shared the district has a very robust Early Literacy Program and implementation of the Multi-Tiered Systems of Support. She shared that the district has invested in hiring highly qualified reading specialists at all of our elementary schools and have adopted and implemented research-based literacy curricula district-wide. She noted the district has also offered training focused on the Science of Reading to all K-5 teachers, learning specialists, reading specialists and admin across the district. McConnell shared that the proposed grant will provide crucial funding to further bolster these initiatives, enabling the district to implement evidence-based practices, acquire necessary resources, and conduct professional development for educators.

A motion was made by Brandi Sheppard to approve the request for the Hood River County School District to apply for the Early Literacy Grant. It was seconded by David Stuben and unanimously approved 6-0.

### **B. Approve Inter District Student Transfers**

Director of Human Resources Gus Hedberg shared The Inter-District Transfer process requires the District to determine in advance the number of nonresident students that may be admitted with consent from the home district. This process is initiated at the resident Oregon school district. Once the student has been released from the home district and accepted as an Inter-District Transfer, they remain Hood River County School District students for as long as they want to attend, until they graduate, or are no longer eligible for services. Hedberg shared the student's family must annually notify the District of intent to return to ensure effective attendance monitoring.

Hedberg shared for the 2023-24 school year there are currently 29 students enrolled using the Inter-District Transfer process. There are 3 requests for entry into Hood River County School District on a waiting list that have been released from their home District. The board approved up to 30 Inter-District Student Transfers into the District for the 2023-24 school year on January 11, 2023.

A motion was made by Corinda Hankins Elliott to approve 30 Inter-District Student Transfers in and out of the District for the 2024-2025 school year through the Inter-District Transfer process and maintain past practice of allowing multiple year attendance. It was seconded by Barb Hosford and unanimously approved 6-0.

### **C. Approve Tuition Students**

Director of Human Resources Gus Hedberg shared that the Hood River County School District Board of Directors may determine in advance the number of nonresident students that may be admitted by paying tuition. Each request will be evaluated on a space available basis. Hedberg continued that the tuition amount for the 2024-25 school year will be \$10,139 for each student, an increase from \$9,880.00 from the previous year. This tuition fee is in alignment with the per pupil revenue received for the state school fund and local option levy.

A motion was made by Barb Hosford to approve that we permit up to 10 students to enroll in the Hood River County School District through the Out-of-School Student Transfer process for the 2024-2025 school year. It was seconded by David Stuben and unanimously approved 6-0.



#### **D. Appoint Budget Committee Members**

Superintendent Bill Newton reminded the board the Budget Committee is composed of the members of the Board and an equal number of community members, who are District electors and are appointed by the Board. Appointed community budget committee members serve three-year staggered terms or serve the remaining period of the unexpired term for a vacant position.

Newton shared the district currently has vacancies on the Budget Committee as follows:

Zone 2 - 3-year term through June 2026 (Central Lower Valley)

Zone 3 - 3-year term through June 2026 (May Street Elementary School Area)

Zone 4 - 3-year term through June 2026 (Odell)

Newton shared there were 5 applications received and ranked by the board as follows:

Zone 2 - Terra Metta

Zone 3 - Peter Harman (Ranked 1) & Rebecca Chown (Ranked 2)

Zone 4 - Jamie Smith (Ranked 1) & Maria Marquez (Ranked 2)

A motion was made by Barb Hosford to appoint the following applicants to serve on the District's Budget Committee for the positions and terms as follows: Applicant Terra Metta to position 2 for a three-year term through June 2026, Applicant Peter Harman to position 3 for a three-year term through June 2026, Applicant Jamie Smith to position 4 for a three-year term through June 2026. It was seconded by Corinda Hankins Elliott and unanimously approved 6-0.

#### **E. Approve Student Investment Account (SIA) Grant Agreement**

Superintendent Bill Newton shared that on December 13th, 2023 he presented the Student Investment Account (SIA) annual report. The school board needs to approve the grant agreement between the Oregon Department of Education and Hood River County School District at a public meeting.

A motion was made by Corinda Hankins Elliott to approve the SIA Grant Agreement 23-24 between the Oregon Department of Education and the Hood River County School District. It was seconded by Brandi Sheppard and unanimously approved 6-0.

#### **F. Acceptance of Donations**

Chair Chrissy Reitz read the list of generous donations:

- J Johnson and Sarah Fox donated \$15.00 to HRMS 6th Grade Leadership Fundraiser.
- J Johnson and Sarah Fox donated \$60.00 to HRMS 6th Grade Leadership Fundraiser.
- John and Patricia Brissenden donated \$250.00 to HRMS 6th Grade Leadership Fundraiser.
- Kirk & Karen Fujikawa donated \$50.00 to HRMS 6th Grader Leadership Fundraiser.
- Lean Cain and James Losh donated \$100.00 to HRMS 6th Grader Leadership Fundraiser.
- Amy Klee and Damon Clegg donated \$120.00 to HRMS 6th Grader Leadership Fundraiser.
- Amy Klee and Damon Clegg donated \$50.00 to HRMS 6th Grader Leadership Fundraiser.
- T Seals and Lauren Goldberg donated \$215.00 to HRMS 6th Grader Leadership Fundraiser.
- T Seals and Lauren Goldberg donated \$100.00 to HRMS 6th Grader Leadership Fundraiser.
- T Seals and Lauren Goldberg donated \$100.00 to HRMS 6th Grader Leadership Fundraiser.
- Laura Ferrara and Miki Fujikawa donated \$25.00 to HRMS 6th Grader Leadership Fundraiser.
- Andrew Bryden and Jocelyn Akins donated \$50.00 to HRMS 6th Grader Leadership Fundraiser.
- Jacqueline Carey donated \$75.00 to HRMS 6th Grader Leadership Fundraiser.
- Michael Leach donated \$25.00 to HRMS 6th Grader Leadership Fundraiser.
- Tracy Norton donated \$75.00 to HRMS 6th Grader Leadership Fundraiser.
- Enriquez Enterprises LLC donated \$300.00 to HRMS 6th Grader Leadership Fundraiser.
- Paul and Patricia Portlock donated \$100.00 to HRMS 6th Grader Leadership Fundraiser.
- Ricky and Shellie Campbell donated \$25.00 to HRMS 6th Grader Leadership Fundraiser.

- Laurence and Mary Losh donated \$25.00 to HRMS 6th Grader Leadership Fundraiser.
- Jocelyn Akins donated \$20.00 to HRMS 6th Grader Leadership Fundraiser.
- Andrew Bryden and Jocelyn Akins donated \$20.00 to HRMS 6th Grader Leadership Fundraiser.
- Roy and Patricia Pettit donated \$25.00 to HRMS 6th Grader Leadership Fundraiser.
- Joseph and Christa Giordano donated \$120.00 to HRMS 6th Grader Leadership Fundraiser.
- Paul & Annie Portlock donated \$50.00 to HRMS 6th Grader Leadership Fundraiser.
- GSL of Oregon INC donated \$200.00 to WYMS for their tuffy store.
- Kelly and Dave Dittmar donated supplies worth \$746.74 to Parkdale Elementary.

A motion was made by Corinda Hankins Elliott to accept the generous donations as presented. It was seconded by David Stuben and unanimously approved 6-0.

## **XII. BOARD MEMBER COMMENTS – 8:53 P.M.**

### Director Brandi Sheppard

Director Sheppard thanked Principal Sarah Braman-Smith and her team for their presentation. Additionally, she gave a shout-out to Jordan Haas for her efforts in securing free meals for students in the district, acknowledging and appreciating both their contributions.

### Director Corinda Hankins Elliott

Director Hankins Elliott expressed gratitude to Wy'east for hosting and excitement about the provision of free lunches for students. She commended the digital literacy program as a valuable opportunity for families and expressed delight in hearing about the early literacy grant. Additionally, she extended thanks to those who applied to be on the budget committee.

### Director David Stuben

Director Stuben thanked Wy'east for hosting the meeting, expressing gratitude for the opportunity to be present in the place both his children attended. Despite acknowledging the challenges in education, he highlighted the commitment to providing the best education possible as evident by the presentations tonight. Director Stuben echoed Corinda's positive comments about the digital literacy workshops, emphasizing their value to the community.

### Director Barb Hosford

Director Hosford echoed the sentiments of others in expressing a positive response to the meeting, particularly praising the incredible focus on students, aligning with the strategic plan and district goals. She emphasized the hope that people are listening in to the meetings and are being educated through the presentations. She thanked everyone who presented, noting the excellence of the presentations. Additionally, Hosford acknowledged the district's prioritization of employee wellness, highlighting the great employees as evidence of this commitment, and thanked everyone for their contributions to the meeting.

### Director Jen Kelly

Director Kelly expressed her appreciation for the presentations, noting that she learned a lot during the meeting. She particularly enjoyed gaining insights into the various methods and curriculums discussed, finding the information to be clear and vivid. Director Kelly emphasized that the presentations provided tonight were valuable learning experiences for her, contributing to her understanding of the topics discussed.

### Director Chrissy Reitz

Director Reitz expressed gratitude by thanking Jordan Haas for her efforts in pursuing the free meals program, highlighting the importance of such initiatives. Additionally, she conveyed excitement about the

website improvements, anticipating that the easier accessibility will benefit the community. Director Reitz also extended thanks to Wy'east for hosting and appreciated their presentation.

### XIII. ADJOURNMENT – 9:25 P.M.

Chair Reitz adjourned the meeting at 9:25 P.M.

Board Meeting Voting Chart			Date: Jan 10, 2024						Time: 6:30pm					
		MOTION NUMBER	1. Consolidated Action			2. Approve Early Literacy Grant Application			3. Approve 30 Inter-District Student Transfers			4. Approve 10 Tuition Students		
Position	Name	ATTENDANCE	Aye	No	Abstain	Aye	No	Abstain	Aye	No	Abstain	Aye	No	Abstain
Position 1	Chrissy Reitz	✓	✓			✓			✓			✓		
Position 2	Barb Hosford	✓	✓			✓			✓			✓		
Position 3	Corinda Hankins Elliott	✓	✓			✓			✓			✓		
Position 4	Julia Garcia-Ramirez													
Position 5	David Stuben	✓	✓			✓			✓			✓		
Position 6	Brandi Sheppard	✓	✓			✓			✓			✓		
Position 7 Member at Large	Jen Kelly	✓	✓			✓			✓			✓		
		Motion made by:	Brandi Sheppard			Brandi Sheppard			Corinda Hankins Elliott			Barb Hosford		
		Seconded by:	Corinda Hankins Elliott			David Stuben			Barb Hosford			David Stuben		

		5. Appoint Budget Committee Members			6. Approve SIA Grant Agreement 23-24			7. Acceptance of Donations		
Position	Name	Aye	No	Abstain	Aye	No	Abstain	Aye	No	Abstain
Position 1	Chrissy Reitz	✓			✓			✓		
Position 2	Barb Hosford	✓			✓			✓		
Position 3	Corinda Hankins Elliott	✓			✓			✓		
Position 4	Julia Garcia-Ramirez									
Position 5	David Stuben	✓			✓			✓		
Position 6	Brandi Sheppard	✓			✓			✓		
Position 7 Member at Large	Jen Kelly	✓			✓			✓		
Motion made by:		Barb Hosford			Corinda Hankins Elliott			Corinda Hankins Elliott		
Seconded by:		Corinda Hankins Elliott			Brandi Sheppard			David Stuben		

## SIGNATURES

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Chrissy Reitz, Board Chair      Date  
*Board:mw*

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Bill Newton, Superintendent      Date



**HOOD RIVER COUNTY**  
**SCHOOL DISTRICT**  
*Excellence. Every student. Every day.*

January 23, 2024

To: Board of Directors

From: Gus Hedberg – Human Resources Director

Re: Personnel Report - REVISED

**EXPLANATION:**

Attached is the Personnel Report -REVISED of personnel actions for the January 23, 2024 board meeting.

Presenter: Gus Hedberg – Human Resources Director

Supplementary  
Materials: Personnel Report - REVISED

Recommendation: Request board approval of the attached Personnel Report - REVISED

Proposed Motion: I move to approve the Personnel Report - REVISED as presented on January 23, 2024

# Hood River County School District

## Human Resources Office

1011 Eugene Street • Hood River, Oregon 97031 • (541) 387-5012 • (541) 387-5099

**\*\*REVISED\*\* January 23, 2024 \*\*REVISED**

NEW HIRES (Approval Needed) - NUEVAS CONTRATACIONES (Se Necesita Aprobación)			
NAME	POSITION	BUILDING	COMMENTS
Victoria Bustos	Temporary Instructional Assistant	May Street Elementary School	Replacing employee on leave
Anais Larios-Mondragon	Temporary Spanish Teacher (1.0 FTE)	Hood River Valley High School	Replacing Huszar, through end of 23/24 school year
Jennifer Josephson	Student Support/PBIS Paraprofessional	Hood River Middle School	Replacing vacancy
Katherine Macco-Webster	Instructional Assistant	Cascade Locks Elementary School	Replacing vacancy

RESIGNATION/RETIREMENT/TERMINATION - RENUNCIAS/RETIROS/DESPIDOS			
NAME	POSITION	BUILDING	COMMENTS

REQUESTS FOR LEAVES OF ABSENCE - SOLICITUDES DE AUSENTISMO			
NAME	POSITION	BUILDING	COMMENTS
Rosa Vega Loza	Custodian I	Hood River Middle School	Requesting leave through June 30, 2024
Martha Dell	Learning Specialist (1.0 FTE)	Westside Elementary School	Requesting an unpaid leave of absence through February 29, 2024

ADVERTISED VACANCIES (Information Only) - POSICIONES VACANTES (Solo Información)			
OPEN POSITION	BUILDING	STATUS	COMMENTS
Speech Language Pathologist Pool	District-wide services	Open until filled	Replacing vacancies
Family Engagement Paraprofessional (8 hours/day)	Westside Elementary School	Open until filled	Replacing Benavides transfer to May Street Elementary
Instructional Assistant (7.5 hours/day)	Hood River Valley High School	Open until filled	Replacing Patterson transfer to SS Dept.
<del>Instructional Assistant (6.5 hours/day)</del>	<del>Cascade Locks Elementary</del>	<del>Offer pending</del>	<del>Replacing vacancy</del>
<del>Student Support/PBIS Coordinator Paraprofessional (6 hours/day)</del>	<del>Hood River Middle School</del>	<del>Offer pending</del>	<del>Replacing vacancy</del>
Instructional Assistant (7 hours/day)	Parkdale Elementary School	Offer pending	Replacing Herman retirement
<del>Temporary Spanish Teacher (1.0 FTE)</del>	<del>Hood River Valley High School</del>	<del>Open until filled</del>	<del>Replacing Huszar's transfer to Instructional Assistant position</del>
Superintendent (1.0 FTE)	District Office	Closing February 23, 2024	OSBA is running the recruitment process
Instructional Assistants (2 positions)	Westside Elementary School	Interviews scheduled	Replacing vacancies

Chief Financial Officer	District Office	Open until filled	Replacing Holmes
Kitchen Helper (4 hours/day)	Westside Elementary School	Open until filled	To cover for various vacancies

1/23/2024

# request for leave of absence



➤ Inbox x

**Martha Dell**

Jan 22, 2024, 3:56 PM (21 hours ago)



to me ▼

Hi Leslie -

I'd like to request a leave of absence from my role as Learning Specialis at Westside Elementary from the Board of Education for the month of February.

Thank you for your help and please thank them for their consideration.

Martha Dell



# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

DATE: January 23, 2024  
TO: Board of Directors  
FR: Gus Hedberg - Director of Human Resources  
RE: Policy Updates

## EXPLANATION:

Human Resources Director Gus Hedberg will present the following Board Policies for a final reading:

- BCF - Advisory Committees to the Board
- BD/BDA - Board Meetings
- BDC - Executive Sessions
- LBE - Public Charter Schools
- LBEA - Public Charter Schools

PRESENTERS: Gus Hedberg

## SUPPLEMENTARY

MATERIALS: Copies of Proposed Policies

RECOMMENDATION: The administration recommends approving the final reading of the board policies as presented.

PROPOSED MOTION: I move to approve the final reading of board policies as presented.



# Hood River County School District

Code: BCF  
Adopted: 4/12/07  
Revised/Readopted: 4/10/13  
Orig. Code: 134; 1240

## Advisory Committees to the Board

In an ongoing effort to increase communication with the public and to provide for ~~community~~ ~~citizen~~ involvement, the Board may appoint advisory committees that include community members to consider matters of districtwide importance. Such committees will not be appointed on a permanent basis, but will be appointed to assist in a particular area of activity

Recommendations of such committees will be given careful consideration by the Board, but such recommendations will not relieve the Board of its legal responsibility to make final decisions about such matters.

All meetings of advisory committees shall follow all public meeting laws. The press may attend and report proceedings. Visitors shall sit apart from the committee members and shall speak only when invited to do so by the committee chair.

The composition of advisory committees to the Board will be broadly representative and will ensure that the composition of an advisory committee elevates underrepresented families, employees, students, and community members' voices taking into consideration the specific tasks assigned to the committee. The process for the appointment of community members to an advisory committee will be determined made by the Board. When requested and approved by the Board, appointment of staff members, when appropriate, will be made by the superintendent.

The Board will adopt guidelines for each committee as appropriate, which will include, but not be limited to, the following:

1. The committee's task, ~~setting forth the service the Board wishes the committee to render and the extent and limitations of its responsibilities~~ written charge shall include, but not be limited to, a statement of purpose and responsibility;
2. The resources the Board will provide;
3. The length of time the committee is asked to serve and the approximate date(s) on which the Board wishes to receive the committee report(s).

Except as specifically provided by the Board, ~~citizen~~ advisory committees will cease to function when their reports have been received by the Board or when the purposes for which they were established have been accomplished or cease to be relevant.

The Board may be represented on lay and professional committees that serve the Board in an advisory capacity, with specific Board members appointed by the ~~Board~~ chair, but normally such Board members will function as ex-officio members of the committees.

The Board's responsibility cannot be delegated or surrendered to others, therefore, all recommendations of an advisory committee must be submitted to the Board for action and must be recognized as advisory in nature.**Legal Reference(s):**

[ORS 192.610](#)  
[ORS 192.630](#)

[ORS 294.414](#)  
[ORS 329.704](#)

[ORS 329.711](#)  
[ORS 332.107](#)

OR. DEP'T OF JUSTICE, OR. ATT'Y GENERAL'S MODEL PUBLIC CONTRACT RULES MANUAL.

# Hood River County School District

Code: BD/BDA  
Adopted:

## Board Meetings

{Optional policy. School boards must follow public meeting law regardless of whether the board adopts this policy. This policy reflects public meeting law as amended by House Bill 2805 (2023).}

The Board has the authority to act only when a quorum is present at a duly called regular, special or emergency meeting. “Meeting” means the convening<sup>1</sup> of a quorum of the Board as the district’s governing body to make a decision<sup>2</sup> or to deliberate<sup>3</sup> toward a decision on any matter. This includes meeting for the purpose of gathering information to serve as the basis for a subsequent decision or recommendation by the Board, i.e. a work session. “Meeting” does not include any on-site inspection of any project or program the attendance of members of the Board at any national, regional or state association to which the Board or its members belong.

The affirmative vote of the majority of members of the Board is required to transact any business.

All regular, special and emergency meetings of the Board will be open to the public except as provided by law. Access to and the ability to attend all meetings (excluding executive sessions) by telephone, video or other electronic or virtual means will be made available when reasonably possible. All meetings will be conducted in compliance with state and federal statutes. [For information how to give or submit public comment [it is outlined in Board policy BDDH - Public Comment at Board Meetings<sup>4</sup>] [and/or] [posted on the district’s website].]

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<sup>1</sup> “Convening” means: (a) Gathering in a physical location; (b) Using electronic, video or telephonic technology to be able to communicate contemporaneously among participants; (c) Using serial electronic written communications among participants; or (d) Using an intermediary to communicate among participants.

<sup>2</sup> “Decision” means any determination, action, vote or final disposition upon a motion, proposal, resolution, order, ordinance or measure on which a vote of a governing body is required, at any meeting at which a quorum is present.

<sup>3</sup> “Deliberation” means discussion or communication that is part of a decision-making process.

<sup>4</sup> [ When telephone or other electronic means of communication is used during a meeting open to the public, the Board shall make at least one place available to the public where, or at least one electronic means by which, the public can listen during the meeting. At all meetings of the Board open to the public, the public will be provided an opportunity, to the extent reasonably possible, to access and attend the meeting by telephone, video or other electronic or virtual means. If in-person oral testimony (or public comment) is allowed, the public will be provided, to the extent reasonably possible, an opportunity to submit oral testimony during the meeting[, at the designated portion of the agenda,] by telephone, video or other electronic or other means. If in-person written testimony is allowed, the public will be provided, to the extent reasonably possible, an opportunity to submit written testimony including by email or other electronic means, so that the Board is able to consider the submitted testimony in a timely manner.]

All Board meetings, including Board retreats and work sessions, will be held within district boundaries, except as allowed by law<sup>5</sup>. The Board may attend training sessions outside the district boundaries but cannot deliberate or discuss district business. No meeting will be held at any place where discrimination on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, age or national origin is practiced.

The Board will give public notice reasonably calculated to give actual notice to interested persons, including the news media which have requested notice, of the time and place for all Board meetings and of the principal subjects to be considered. The Board may consider additional subjects at a meeting, even if they are not included in the notice.

If requested to do so at least 48 hours before a meeting held in public, the Board shall make a good faith effort to provide an interpreter for hearing-impaired persons. If the meeting is being held upon less than 48 hours' notice and a request for an interpreter is made, the Board shall make a reasonable effort to have an interpreter present. Other appropriate auxiliary aids and services will be provided upon request and appropriate advance notice.

[If requested to do so at least [72] hours before a meeting held in public, the Board will make a reasonable effort to provide translation services. {<sup>6</sup>}]

All meetings held in public shall comply with the Oregon Indoor Clean Air Act.

[The possession of dangerous or deadly weapons and firearms, as defined in law and Board policy, is prohibited on district property.]

#### 1. Regular, Special and Emergency Meetings

Generally, a regular Board meeting will be held each month. The regular meeting schedule will be established at the annual organizational meeting and may be changed by the Board with proper notice. The purpose of each regular monthly meeting will be to conduct the regular Board business.

No later than the next regular meeting following July 1, the Board will hold the annual organizational meeting to elect Board officers for the coming year and to establish the year's schedule of Board meetings. In Board election years (odd numbered years), the first meeting will be held no later than July 31.

Special meetings can be convened by the Board chair, upon request of three Board members, or by common consent of the Board at any time to discuss any topic. [A special meeting may be scheduled if less than a quorum is present at a meeting, additional business still needs to be conducted at the

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<sup>5</sup> ORS 192.630(4). Meetings of the governing body of a public body shall be held within the geographic boundaries over which the public body has jurisdiction, or at the administrative headquarters of the public body or at the other nearest practical location. Training sessions may be held outside the jurisdiction if no deliberations toward a decision are involved.

<sup>6</sup> { Districts are encouraged to evaluate translation needs and resources prior to adding this language. A district may decide that translating the agenda, minutes or other documents, or public comment is sufficient. }

ending time of a meeting, conducting business prior to the next regular meeting would be advantageous to the district or other reasons.] At least 24 hours' notice must be provided to all Board members, the news media which have requested notice, and the general public for any special meeting.

Emergency meetings can be called by the Board in the case of an actual emergency upon appropriate notice under the circumstances. The minutes of the emergency meeting must describe the emergency. Only topics necessitated by the emergency may be discussed or acted upon at the emergency meeting.

## 2. Communications Outside of Board Meetings

Communications, to, by and among a quorum of Board members outside of a legally called Board meeting, in their capacity as Board members, shall not be used for the purpose of discussing district business. This includes electronic, video or telephonic communications, serial electronic communications among participants and using an intermediary to communicate among participants. Such communications among Board members shall be limited to messages not involving deliberation, debate, decision-making or gathering of information on which to deliberate.

Communications outside of a Board meeting may contain:

- a. Communications to, between or among members of a governing body that are:
  - (1) Purely factual or educational in nature and that convey no deliberation or decision on any matter that might reasonably come before the Board (including agendas and information concerning agenda items);
  - (2) Not related to any matter that, at any time, could reasonably be foreseen to come before the Board for deliberation and decision; or
  - (3) Nonsubstantive in nature, such as communication relating to scheduling, leaves of absence and other similar matters; or
- b. Individual responses to questions posed by community members, subject to other limitations in Board policy.

[E-mails sent to other Board members will have the following notice:

*Important: Please do not reply or forward this communication if this communication constitutes a decision or deliberation toward a decision between and among a quorum of a governing body which could be considered a public meeting. Electronic communications on district business are governed by public meetings law.]*

## 3. Private or Social Meetings

Private or social meetings of a quorum of the Board for the purpose of making a decision or to deliberate toward a decision on any matter are prohibited by public meetings law.

#### 4. Work Sessions

The Board may use regular or special meetings for the purpose of conducting work sessions to provide its members with opportunities for planning and thoughtful discussion. Work sessions will be conducted in accordance with state law on public meetings, including notice and minutes. [The Board [may make] [is discouraged from making] official decisions during a work session.] [Generally, Boards do not take official action during work sessions, although there is no legal prohibition to do so.]

#### 5. Executive Sessions

Executive sessions may be held [as an agenda item] during regular, special or emergency meetings for a reason permitted by law. [(See Board policy BDC - Executive Sessions)]

Complaints regarding public meetings laws can be filed with the Board in accordance with Board Policy KL – Public Complaints. The Board will respond and provide a copy of the complaint and response to the Oregon Government Ethics Commission within 21 days in accordance with state law.<sup>7</sup>

#### {<sup>8</sup>} [Mandatory Training

Every member of the Board shall attend or view a training on public meetings law prepared or approved by the Oregon Government Ethics Commission (OGEC) at least once during the Board member's term of office and shall verify attendance in accordance with OGEC procedures.]

END OF POLICY

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#### Legal Reference(s):

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<sup>7</sup> See House Bill 2805 (2023) Section 5(2) for requirements of the response.

<sup>8</sup> {This is required for Board members in districts with total expenditures for a fiscal year of \$1 million or more. This number will be reviewed by OGEC at least once every five years. If the district has total expenditures of less than \$1 million, this language can be kept, but “shall” should be replaced with “is encouraged to.”}

[ORS Chapter 192](#)

[ORS 255.335](#)

[ORS 332.040 - 332.061](#)

[ORS 433.835 - 433.875](#)



Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2020); 28 C.F.R. Part 35 (2020).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018).

OR. ATTY. GEN. Public Records and Meetings Manual.

[House Bill 2805](#) (2023).

# Hood River County School District

Code: BDC  
Adopted:

## Executive Sessions

{Optional policy. School boards can only meet in executive session when statute allows. This policy can be a helpful resource for Board members in determining whether executive session can be used.}

The Board may meet in executive session to discuss subjects allowed by statute but may not take final action except for the expulsion of a student and matters pertaining to or examination of the confidential records of the student.

An executive session may be included as an agenda item of an existing meeting [in accordance with Board policy BDDC - Board Meeting Agenda] or held as its own meeting. Proper notice is required.

If open session is held prior to the executive session, the presiding officer will announce the executive session by identifying the authorization under Oregon Revised Statute (ORS) 192.660 or ORS 332.061 for holding such session and by noting the subject of the executive session.

The Board may hold an executive session:

1. To consider the employment of a public officer, employee, staff member or individual agent.<sup>1</sup> (ORS 192.660(2)(a))
2. To consider the dismissal or disciplining of, or to hear complaints or charges brought against, a public officer<sup>2</sup>, employee, staff member or individual agent who does not request an open hearing. (ORS 192.660(2)(b))
3. To conduct deliberations with persons designated by the governing body to carry on labor negotiations. (ORS 192.660(2)(d))
4. To conduct deliberations with persons designated by the governing body to negotiate real property transactions. (ORS 192.660(2)(e))

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<sup>1</sup> This provision does not apply to the filling of a vacancy in elective office or on any public committee, commission or other advisory group; or for the consideration of general employment policies. Prior to holding an executive session under ORS 192.660(2)(a), the Board must ensure

- a. The vacancy has been advertised;
- b. Regular hiring procedures have been adopted;
- c. If hiring an officer, the public has had the opportunity to comment on the employment of the officer; and
- d. If hiring a chief executive officer, the Board has adopted hiring standards, criteria and policy directives in meetings open to the public in which the public has had the opportunity to comment on the standards, criteria and policy directives.

<sup>2</sup> To determine whether the individual involved is considered a public officer, consult with legal counsel.

5. To consider information or records that are exempt by law from public inspection. (ORS 192.660(2)(f))
6. To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed. (ORS 192.660(2)(h))
7. To review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing. (ORS 192.660(2)(i))
8. To consider matters relating to school safety or a plan that responds to safety threats made toward a school. (ORS 192.660(2)(k))
9. To consider matters relating to the safety of the governing body and of public body staff and volunteers and the security of public body facilities and meeting spaces. (ORS 192.660(2)(o))
10. To consider matters relating to cyber security infrastructure and responses to cyber security threats. (ORS 192.660(2)(p))
11. To review the expulsion of a minor student from a public elementary or secondary school. (ORS 332.061(1)(a))
12. To review matters pertaining to or examination of the confidential records of a student. (ORS 332.061(1)(b))

Members of the press may attend executive sessions except those matters pertaining to:

1. Deliberations with persons designated by the Board to carry on labor negotiations;
2. Hearings on the expulsion of a minor student or examination of the confidential records of a student; and
3. Current litigation or litigation likely to be filed if the member of the news media is a party to the litigation or is an employee, agent or contractor of a news media organization that is a party to the litigation.

If an executive session is held pursuant to ORS 332.061, the following shall not be made public: the name of the minor student; the issue, including the student's confidential records; the discussion; and each Board member's vote on the issue.

Minutes shall be kept for all executive sessions.

Content discussed in executive sessions is confidential except as provided by law. Board members and the media are instructed not to disclose information obtained in executive session except when specifically authorized to do so or as required by law.

END OF POLICY

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**Legal Reference(s):**

[ORS 192.660](#)

[ORS 332.045](#)

[ORS 332.061](#)

OR. ATTY. GEN. Public Records and Meetings Manual.

Oregon Government Ethics Commission, [Staff Advisory Opinion](#) No. 22-106S  
[House Bill 2806](#) (2023)

# Hood River County School District

Code: LBE  
Adopted:

## Public Charter Schools\*\*

Public charter schools may be established as a new public school or a virtual public school, from one or more existing public schools in the district or a portion of the school, or from an existing alternative education program. A public charter school may not convert an existing tuition-based private school into a charter school, affiliate itself with a nonpublic sectarian school or religious institution, or encompass all the schools in the district unless the district is composed of only one school.

Public charter schools shall demonstrate a commitment to the mission and diversity of public education while adhering to the following goals:

1. Increase student learning and achievement;
2. Increase choices of learning opportunities for students;
3. Better meet individual student academic needs and interests;
4. Build stronger working relationships among educators, parents and other community members;
5. Encourage the use of different and innovative learning methods;
6. Provide opportunities in small learning environments for flexibility and innovation;
7. Create new professional opportunities for teachers;
8. Establish additional forms of accountability for schools; and
9. Create innovative measurement tools.

An applicant must submit a complete public charter school proposal that meets the requirements of Oregon law, and includes other information required by the district in the application process. The public charter school will be located and operated within the sponsoring district except where authorized by law.

The public charter school employer will be determined with each proposal. If the district is the employer, the terms of the current collective bargaining agreement will be examined to determine which parts of the agreement apply. If the district is not the sponsor of the public charter school, the district shall not be the employer and will not collectively bargain with public charter school employees.

The district will determine if it has any vacant or unused buildings and make a list of such buildings; buildings may be made available for public charter school use, subject to Board approval and Board policy.

[Public charter school students may, upon request, be allowed to participate in district programs such as physical education, instrumental and vocal music offerings, or other selected options if space and materials are available.<sup>1</sup> Students must adhere to state law, Board policies, regulations, and rules concerning student conduct and discipline.] [Public charter school students shall not be permitted to participate in district curricular programs.<sup>2</sup>]

Public charter school students in grades K-8 may participate in their resident district's activities that are offered before or after regular school hours. Public charter school students in grades 9-12 may participate in their resident district's available activities that are sanctioned by the Oregon School Activities Association (OSAA) when the requirements found in Oregon law are met.

The district [will] [will not] provide instructional materials, lesson plans, or curriculum guides for use in a public charter school.

The superintendent will develop administrative regulations to include, but not limited to, the proposal process, review, and appeal procedures, and program evaluation, renewal, and termination.

END OF POLICY

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**Legal Reference(s):**

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<sup>1</sup> This does not apply to the Oregon law related to OSAA-sanctioned activity participation.

<sup>2</sup> Unless allowed by Oregon law related to OSAA-sanctioned activity participation.



[ORS 327.077](#)  
[ORS 327.109](#)  
[ORS 332.107](#)  
[ORS 338](#)  
[ORS 339.141](#)  
[ORS 339.147](#)  
[ORS 339.450](#)  
[ORS 339.460](#)  
[OAR 581-026](#)-0005 - 0710

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2018).  
[Senate Bill 767](#) (2023).

# Hood River County School District

Code: LBEA  
Adopted:

## **Resident Student Denial for Virtual Public Charter School Attendance\*\***

{Conditionally Required. This policy is required if the district plans to deny enrollment of a student to attend a virtual public charter school. OAR 581-026-0007}

The district is not required to approve a transfer of a resident student, when more than three percent of the students residing in the district are attending a virtual public charter school not sponsored by the district.

The district will semiannually, [by October 1 and April 1], calculate the percentage of students residing in the district, who are attending a virtual public charter school not sponsored by the district. When the established percentage is more than three percent, the district will not approve additional students enrollment to such a virtual public charter school.

A parent must give notice to the district of intent to enroll their student in a virtual public charter school not sponsored by the district, before enrolling their student in such a school and notice of actual enrollment.

If the district is not approving the enrollment, the district must respond with a decision to not give approval within 10 calendar days of receipt of the notice of intent from the parent. Such decision must include:

1. The percentage of students in the district that attend virtual public charter schools that are not sponsored by the district, based on recent calculations;
2. The right to appeal the decision to the State Board of Education;
3. A list of two or more other online options available to the student; and
4. A copy of OAR 581-026-0305 and OAR 581-026-0310.

The district is only required to use data that is reasonably available to the district, including but not limited to the following for such calculation:

1. The number of students residing in the district enrolled in the schools within the district;
2. The number of students residing in the district enrolled in public charter schools located in the district;
3. The number of students residing in the district enrolled in virtual public charter schools;

4. The number of home-schooled students who reside in the district and who have registered with the educational service district; and
5. The number of students who reside in the district enrolled in private schools located within the school district.

A parent may appeal a decision of a district to not approve a student enrollment to a virtual public charter school to the State Board of Education under OAR 581-026-0310.

If the student was enrolled in a virtual public charter school while living in another district and has maintained continuous enrollment in such school since moving into, and residing in this district, approval is not required.

END OF POLICY

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**Legal Reference(s):**

[ORS 332.107](#)  
[ORS 338.125](#)  
[OAR 581-026-0305](#)  
[OAR 581-026-0310](#)

[House Bill 3024](#) (2023).



**HOOD RIVER COUNTY**  
**SCHOOL DISTRICT**  
*Excellence. Every student. Every day.*

DATE: January 23, 2024  
TO: Hood River County School Board of Directors  
FR: Tess Misa, HRVHS Assistant Principal & Columba Jones, HRVHS Principal  
RE: HRVHS 2024-2025 Academic Planning Guide

EXPLANATION: HRVHS Administration will provide an updated link for the updated 2024-2025 HRVHS Academic Planning Guide .

SUPPLEMENTARY MATERIALS: 2024-2025 HRVHS Academic Planning Guide [Link](#)

RECOMMENDATION: The administrative team recommends approving the HRVHS Academic Planning Guide for 2024-25.

PROPOSED MOTION: I move to approve the HRVHS Academic Planning Guide for 2024-25.

# HOOD RIVER VALLEY HIGH SCHOOL



## 2024-2025 Academic Planning Guide

1220 Indian Creek Road, Hood River, Oregon 97031

Main Office: 541-386-4500 Fax: 541-386-2400

Attendance Office: 541-386-5657 Counseling Office: 541-386-2770

CEEB code: 380-480 [www.hrvhs.com](http://www.hrvhs.com)

*This guide is subject to change at any time and is an attempt to provide the most accurate information as of January 31, 2024*





### We Believe

Hood River Valley High School is a diverse community of students and staff, dedicated to high student achievement, meaningful community involvement, and continuous personal growth in an atmosphere of tolerance and respect.

### Our Mission

Educate and support every student, every day, for success now and in the future.

Mascot: Eagles

Colors: Maize and Blue



**P**erseverance. **R**espect. **I**ntegrity. **D**iversity. **E**ngagement

Hood River County School District provides equal opportunity and treatment practices by the district regardless of race, color, religion, sex, age, national origin, marital status, sexual orientation, age, veterans' status, genetic information and disability if the disability does not preclude performance of the essential functions of the position with or without reasonable accommodations.

The following have been designated to handle inquiries or complaints regarding the District's nondiscrimination policies and compliance:

Columba Jones, Hood River Valley High School, Principal	541-386-4500
Gus Hedberg, Hood River County School District, Director of Human Resources	541-387-5020

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## Academic Planning Guide Overview

This guide is designed to help students, parents, and advisors choose the most appropriate courses during program planning and the scheduling. The guide presents information about the academic program, diploma requirements, credits, college expectations, program planning, and courses to be offered during the 2024-2025 school year. Students should use this guide to develop an education plan beginning in 8th grade and continuing through high school. Credit is awarded based on completion of minimum course requirements and seat-time requirements as established by the diploma requirements in place during the student's ninth-grade year.

Listed courses are projected to be offered during the 2024-2025 school year, providing sufficient student interest and necessary resources and staffing are available. Once scheduled, students will be expected to commit to succeed in their classes.

Hood River Valley High School operates an eight-period schedule, which provides four extended time blocks for daily classes. Periods 1 through 4 on A days and periods 5 through 8 on B days occur on alternating days throughout the school year. Hood River Valley High School encourages each student's pursuit of skill development, learning, and academic success through a variety of classes.

## Definition of Terms

### Advanced Placement (AP), College Now, and Honors Courses

Honors, College Now, and AP classes require students to have mastered the fundamental skills of the subject, work independently, develop personal commitment, have a strong work ethic, value learning, maintain a positive attitude, and take an interest in the subject. **AP and College Now students are expected to complete the year-long course. Course "drops" at semester will not be approved. Students earning an F in the first semester of an AP or College Now course will meet with their teacher and school counselor to determine placement for the second semester. The school administrator will make the final decision.**

### Athletics and Activities

Athletics and activities are an important part of the total education plan for students. All students are encouraged to participate in co-curricular activities supporting their education plan. The Student Handbook describes academic and behavior standards required for participation and lists the athletic and activity programs offered. For students to compete in athletics, they must be:

- Enrolled full-time
- Have passed and earned at least 2.5 credits the previous semester
- Are making satisfactory progress as defined by the Oregon School Activities Association for student eligibility.
- An athlete may not participate in practice or game if absent during any period of the day.
  - Approved absences during the school day include medical appointments, bereavement, school-sponsored field trips, or family emergencies.
  - Missing school for personal business or illness, even if a parent calls in to excuse them, will prevent them from participating in sports that day.

### Attendance

Good attendance (9 absences or less in a school year) is critical for success in high school. It is the parent's responsibility to ensure that students miss school only for essential reasons and to monitor their student's progress in school. The Student Handbook describes policies and procedures to follow when a student must be absent from school.

### AVID

Advancement Via Individual Determination (AVID) is an academic elective course that prepares students for college readiness and success, and it is scheduled during the regular school day as a year-long course. Each week, students receive instruction utilizing a rigorous college preparatory curriculum, tutor-facilitated study groups, motivational activities, and academic success skills. In AVID, students participate in activities incorporating strategies focused on writing, inquiry, collaboration, organization, and reading to support their academic growth.

### Awarding Diplomas

Diplomas will be awarded to all students upon completing the graduation and diploma requirements. Students can retrieve their diploma from the counseling office at HRVHS anytime before July 1 after graduation. Between July 1 and August 15, graduates can retrieve their diplomas from the HRCSD Administration Office.

Any senior with credit deficiencies at the end of their 12th-grade year must complete all coursework before August 30th to receive a diploma for their anticipated graduation year. Students who do not meet the graduation requirements before the end of their 12th-grade year will be permitted to continue in school so they may complete all graduation requirements pending administrator approval.

### Common Core State Standards

The Common Core State Standards (CCSS) are assessed by the Oregon Statewide Assessment, which has identified the above achievement

standards aligned with the CCSS.

### **Community College Dual Enrollment Credit (College Now Credit)**

HRVHS has a partnership agreement with multiple community colleges for college credit; 11th and 12th-grade students may earn college credit and high school credit for selected courses offered on our campus (note that not all credits may transfer to all colleges/universities.) Students are required to pay a minimal transcript fee. Teachers have further information regarding specific courses and fees. College Now is available for 11th and 12th grade students (**grade 10 with a ‘Sophomore By Exception’ form signed by parent and course teacher**). 9th graders are not eligible for College Now credit. See the list of College Now courses following the list of all courses offered.

### **Course Syllabus:**

A course syllabus will be posted in every Google classroom at the beginning of the year or term, describing the course content, grade system, and expectations.

**Credit:** The unit of record assigned to each student for successfully completing any subject. Semester classes receive 0.5 credits. All courses, required and elective, receive the same amount of credit. Course credit is awarded in Semester blocks provided the student earns a grade of “D minus” or better. Zero-period classes earn .5 credits per semester unless they are every other day and earn .25 credits.

**Diploma (HRVHS):** Indicates completion of state and local diploma requirements. Students must complete 26.5 or more credits on the HRVHS campus in a standard program or transfer credits through approved correspondence, college, or other accredited high school programs.

### **Early Graduation**

Seniors may graduate at the end of the first Semester if they complete an early graduation plan. Applications are available in the counseling office and must be completed by the last day of the school year preceding the 12th-grade year. Early graduates may participate in the graduation ceremony held for all graduates of that school year. Students wishing to accelerate their academic program and graduate one year before their senior year must complete an early graduation plan by the last day of school of their 10th-grade year (a minimum GPA of 2.75 is required). Students must meet with their school counselor to initiate the process, and parents must attend a conference to discuss the plan, its benefits, and how to meet graduation requirements. **The school counselor and principal must approve all early graduation plans.**

**Electives:** Students must also take several credits of elective courses to meet graduation requirements.

### **Expanded Options Program**

This statewide program allows students to take courses at Oregon community colleges to earn high school and college credit at no cost to the student. Students must be 16 years old, meet program criteria, and have a referral from your school counselor. The principal mails out a letter each Spring, and the student must return the form to the counseling center by the deadline and attend (with a parent) an EOP meeting at HRVHS to participate. Students must pass all Expanded Options courses with a C- or better to continue to be eligible for this program. Please see your school counselor for more information regarding the Expanded Options Program and any necessary forms.

### **Forecasting**

In February of each year, teachers and school counselors will provide information to the students to guide them in class selection for the following school year. Students are asked to select classes and indicate alternate choices. ***Current teachers will recommend students for placement into English, math, world languages, science, and intervention classes.***

### **Grade Point Average (GPA)**

The GPA is determined by adding all grade points earned and dividing by the number of graded credits. Each grade is worth:

A = 4 points	D = 1 point
B = 3 points	F = 0 points
C = 2 points.	

GPA is computed at the end of each grading period. The cumulative grade point average is determined from the average of all grades earned in high school. Although GPA is an important factor in the college admissions process, the quality and rigor of a student’s academic program are strongly considered. HRVHS has an unweighted GPA, meaning all courses carry equal weight in GPA computation.

### **Grading Policy**

1. Academic grades A through F
2. Pass/No Pass (P/NP) - for Study Hall and any Aide courses, or with prior approval. See the Pass/No Pass Grade Option below.
3. Students working towards a modified diploma receive modified instruction and assessment will receive a modified grade. See the student’s case manager, 504 case manager, school counselor, or assistant principal for information before completion.

### **Grading Timeline**

[“Back to Top”](#)



Official grades and credits are reported at the end of each grading period and become part of the student's permanent transcript. In addition, progress grades indicating a student's grade standing at mid-semester are mailed home. Teachers communicate progress grades to students at the midpoint of each grading period and send warning letters to students in danger of failure.

### **NCAA Division I and Division II, and NAIA**

#### **Initial Eligibility Requirements**

Students who wish to play collegiate sports in NCAA Division I, Division II, or NAIA need to satisfy a number of requirements, including minimum GPA, and the completion of core courses in English, Math, Science, Social Science, and additional academic areas. Hood River Valley High School will work with the NCAA to review and audit the courses aligned with the NCAA Clearinghouse. Students interested in competing at the college level must sign up through the NCAA clearinghouse and submit and send transcripts to the NCAA Clearinghouse. It is important to note that the clearinghouse will require student-athletes/parent(s) to create an account, complete the online tutorials, and follow up with requested information from the NCAA Clearinghouse. The requirements listed above will be the responsibility of the student-athlete/parent(s). As questions arise, the student-athlete/parent(s) may request assistance from the Hood River Valley High School Athletic Director.

#### **Off-Site Release (ONLY grade 11 and grade 12)**

Juniors are required to be enrolled in 8 classes each semester. Seniors are required to be enrolled in 6 classes each semester. Students enrolled in Credit Recovery are not eligible for an off-site because they are not on track to graduate. Off-site is a privilege, and student requests must be pre-approved by parents, school counselors, and administration. Students risk losing their off-site privilege by transporting unauthorized students off campus or abusing the privilege in any way. Applications are available in the Attendance Office. Students must provide their own transportation. Any student who has an off-site release is required to leave the campus or obtain a pass to be in the library during that time.

**Release to Instructor:** This option is available for grades 11 and 12 who are on track to graduate. This course does not offer credit, requires the student to be on campus, and takes attendance. Students with RTI will report to the library for attendance and stay for the entire period.

#### **Pass No/Pass Grade Option**

With administrative approval and communication with their school counselor; students may elect to be graded with Pass or No Pass (P/NP) on any class that gives letter grades. However, no more than two (2) AP/College class credits can be switched to (P/NP) during a student's high school career. Students must pass the course with a C- or better to earn a P grade (OPU college prep admissions standard) and earn credit. A P/NP grade does not affect GPA. Credit will not be awarded for an NP grade. Once this option is selected for the Semester grade, students may not change back to A-F graded status. P/NP Grade Option Request Form must be returned to the counseling office within five(5) school days following the end of the Semester progress report grading periods. Students who elect a P/NP grading option will not be eligible for Valedictorian status. Students who elect to drop a P/NP-graded course will receive a WF.

**Prerequisite:** Requirements or conditions must be met to be eligible to participate in a course.

**Required Course:** A course that all students must take to graduate.

#### **Talented & Gifted Program (TAG)**

TAG students should contact the building TAG coordinator and/or school counselor to explore the options available to meet student rates and level of learning based on individual needs and interests.

#### **Transcript - Permanent Academic Record**

A transcript is the official record of a student's achievement in high school. It documents attendance, grade point average, class rank, grades, and credits for all courses completed at HRVHS or transferred to high school. All colleges and most scholarship programs require a transcript. All students have access to their unofficial transcript in Schoolinks. Senior transcripts for college admission and scholarships must be requested through Schoolinks. Only transcripts and credits from accredited schools will be accepted. Please see your school counselor if you have any questions.

**Zero Period:** A course that occurs outside of our regular 8-period day. Zero-period classes meet Tuesday - Friday from 7:10-8:05 am. Students must arrange their own transportation for zero-period classes.

## Academic Program Diplomas / Graduation Requirements

**Diploma Requirements for Hood River County School District:** [See HRCSD Administrative Rule IKF-AR](#)

<b>COURSE AND CREDIT REQUIREMENTS (HRVHS DIPLOMA)</b>	<b>Credits</b>
Language Arts ( <b>LA</b> )	4.0
Mathematics ( <b>MA</b> ) must be Algebra 1 and above	3.0
Science ( <b>SC</b> ) must include Scientific Inquiry and Lab Experiences	3.0
Social Studies ( <b>GS, US, EC, GV</b> )	3.0
Fine Arts, Career Technical Education, or World Languages ( <b>FA</b> ) Career Education ( <b>CE</b> )	3.0
Physical Education ( <b>PE</b> )	1.0
Health Education ( <b>HE</b> )	1.0
Electives ( <b>EL</b> )	8.5
<b>Total Credits</b>	26.5

### GRADUATION REQUIREMENT KEY:

EC: Economics	FA: Fine Arts	MA: Math
EL: Elective	GS: Global Studies	PE: Physical Education
LA: Language Arts	GV: Government	SC: Science
	HE: Health	

[Essential Skills Policy suspension has been extended through 2027-2028](#)

In addition to the required credits, all students, in order to earn a Hood River County Diploma, will be required to demonstrate proficiency in the Essential Skills areas of Reading, Writing and Mathematics.

#### The Essential Skill proficiency requirements are as follows:

Read and comprehend various texts, write clearly and accurately, and apply mathematics in various settings.

The Essential Skills can be met by reaching the “Meets or Exceeds Benchmark” on the Oregon Statewide Summative Assessment. This test is administered starting in the spring for all 11th-grade students. An alternative method to meeting the Essential Skills is to reach the “cut scores” on any of the standardized tests below.

#### Demonstration of Essential Skills for English Language Learners (ELL) Students

All Limited English Proficient (LEP) students will have the option of demonstrating the Essential Skills of Applied Mathematics and Reading in their native language to gain a high school diploma.

	<b>Reading</b>	<b>Math</b>	<b>Writing</b>
American College Test (ACT)	18	19	19
Advanced Placement (AP) (Calculus AB)	-	3	-
Advanced Placement (AP) (English Lit., U.S. History,	3	-	-

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Government)			
Preliminary American College Test (PRE ACT)	18	19	-
Preliminary Scholastic Aptitude Test (PSAT)	24	24.5	-
Scholastic Aptitude Test (SAT)	24	27	24.5
Oregon Statewide Summative Assessment	2515	2543	2583
WorkKeys (Math Aptitude Test)	79	79	-

**Reading:** Students must complete two (2) reading work samples, at least one of which must be informative. Each work sample must have a total score of twelve (12) or higher, with no trait lower than three (3). The traits are 1) demonstrate general understanding, 2) developing an interpretation, and 4) analyzing text.

**Writing:** Students must complete two (2) writing work samples (at least one expository or persuasive; the second may be expository, persuasive, or narrative (personal or fictional)). A score of 4 on each of the four required traits for both work samples (using the Official State Writing Scoring Guide).

**Math:** Students must complete two (2) mathematics problem-solving tasks, one each for any two of the required content strands – Algebra, Geometry, or Statistics. Each work sample must score 4 or higher in all five Process Dimensions. The five Process Dimensions are “Making Sense of the Task,” “Representing and Solving the Task,” “Communicating Reasoning,” “Accuracy,” and “Reflecting and Evaluating.”

**\*Work Samples** are a requirement for students to complete pending other benchmarks that are not met.

## Academic Program Diplomas / Graduation Requirements - Continued

### Alternative Program Diploma:

An Alternative Program Diploma will be awarded to students in grades 9 through 12 enrolled in an alternative program and who have completed a minimum of 24 credits according to board policy IKF-AR. Only students enrolled in the Hood River Options Academy - Campus-Based Program for a minimum of 3.5 credits will be eligible for the Alternative Program Diploma.

**Extended Diploma:** An extended diploma will be awarded to students who have demonstrated the inability to meet the full set of academic content standards for a diploma while receiving modifications and accommodations. To be eligible for an extended diploma, a student must:

1. While in grade nine through completion of high school, complete 12 credits, which may not include more than six credits in a self-contained special education classroom and will include:
  - a. Two credits of mathematics (MA), two credits of English (LA), two credits of science (SC), three credits of history, geography, economics or civics (SS), one credit of health (HE), one credit of physical education (PE), one credit of the arts or a second language (FA).
2. Have a documented history of an inability to maintain grade level achievement due to significant learning and instructional barriers; or
3. Have a documented history of a medical condition that creates a barrier to achievements; and
4. Participate in an alternate assessment beginning no later than grade six and lasting for two or more assessment cycles; or
5. Have a serious illness or injury that occurs after grade eight that changes the student’s ability to participate in grade level activities and that results in the student participating in alternate assessments.

**Modified Diploma:** A modified diploma will be awarded to students who have demonstrated the inability to meet the full set of academic standards established by the State Board of Education for a diploma while receiving reasonable modifications and accommodations. To be eligible for a modified diploma a student must:

1. While in grade nine through completion of high school, complete 24 credits which shall include:
  - a. Three credits of English (LA), two credits of mathematics (MA), two credits of science (SC), two credits of social sciences (SS), one credit of health (HE), one credit of physical education (PE), one credit of career technology (FA), the arts or a second language and 12 elective credits.
2. Have a documented history of an inability to maintain grade level achievement due to significant learning and instructional barriers; or
3. Have a documented history of a medical condition that creates a barrier to achievement.
4. The modified diploma must be determined at least two years before the planned graduation date.

## Alternative Certificates

Alternative certificates will be awarded to students who do not satisfy the requirements for a diploma, a modified diploma or an extended diploma if the students meet minimum credit requirements established by the district. Alternative certificates will be awarded based on individual student needs and achievements.

**State Seal of Biliteracy:** The State Seal of Biliteracy is established to recognize high school graduates who have attained a high level of proficiency in reading, writing, listening, and speaking in one or more world languages in addition to English. High school graduates who earn the State Seal of Biliteracy are distinguished from their peers in the State of Oregon, setting them on the pathway to becoming a global citizen. To earn the State Seal of Biliteracy, students must:

1. Meet all HRVHS standard graduation requirements,
2. Meet Essential Skills in English through any of the existing pathways;
3. Receive the required score on a selection of partner language assessments.

## Class Selection Process

### CHOOSING CLASSES

Students must make thoughtful decisions in class selection. Students should consult with classroom teachers, parents, and school counselors in making choices and planning educational programs. School counselors review and approve all requests; parent signatures will be required before the schedule is created. Some classes require meeting a specific grade in a previous course, test score criteria, and/or class prerequisites. The sample four-year plan is a tool for advanced planning.

### ALTERNATE CLASS SELECTION

**It is very important that students select alternate choices with as much thought and care as any other choice.** It is unlikely that each student will get their first choice in all classes.

### SCHEDULING

The school administration makes many important decisions based on the forecast information from students. Forecasting impacts the number of class sections offered, the number of teachers employed per department, educational materials, and more. Students are expected to take the classes they request during forecasting. **Students must complete any full-year courses that they request.**

### CHANGING CLASSES - DEADLINES AND CRITERIA

**First Semester:** Only students with open periods or errors can attend Change Arena on Registration Day. To make any potential changes, students must attend Change Arena in person. School counselors must approve all changes at Change Arena; all changes are final. Only courses identified by teachers as misplacements will be reviewed when school starts. Students who drop a class after the beginning of the semester will drop with a W/F. W/F equals a failing grade and will be placed on your transcript, affecting your grade point average (GPA).

**Second Semester:** Only students with an open period can change their second-semester schedule; this will take place two weeks before the end of semester 1. Misplacements/intervention assignments determined by the classroom teachers will be addressed student-by-student.

### Timeline for Class Selection Process

<b>February</b>	Students in grades 9, 10, and 11 are given information and materials to forecast. Students plan their schedules with their parents/guardians and classroom teachers.  The Academic Planning Guide will be made available to students and families. Focus on forecasting week in February. Students are required to complete online forecasting in the Home Access Center (HAC).
<b>March / April</b>	Students will meet with their school counselor to review their requests and make necessary changes.
<b>April</b>	Student course requests and teacher recommendations are processed. Courses and sections are based on student responses. School counselors resolve preliminary schedule conflicts.  School counselors host an eighth-grade open house.
<b>August</b>	Parents complete online registration. School counselors meet with new students.  Before the start of school, students will pick up their schedule and student-issued iPads.



	On the first day of school, students receive their final schedule. Any conflicts, misplacements, and incomplete schedules will be resolved at Change Arena during this time.
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### Education Planning

<b>9th Grade</b>	4 year plan is developed in the spring. Students will meet with their school counselor in spring to forecast.
<b>10th Grade</b>	Students will meet with their school counselor in the spring to forecast and review and revise the 4-year plan.
<b>11th Grade</b>	Students will meet with their school counselor in the spring to forecast, review, and revise the 4-year plan.
<b>12th Grade</b>	Students will meet with their school counselor in the fall to review their graduation status and future plans.

## Courses offered at Hood River Valley High School:

**Please note:** The courses that will be offered will be determined by how many students forecast for each course. Not all courses listed in the Academic Planning Guide will be offered next year.

HRVHS Courses			
<p><b><u>LANGUAGE ARTS (LA)</u></b>  LA 9  Honors LA 9  LA 10  Honors LA 10  LA 11  Reading 115/Writing 115  AP English Literature and Composition  LA 12  Writing 121/Writing 122</p> <hr/> <p><b><u>MATHEMATICS (MA)</u></b>  Algebra 1  Principles of Algebra A  Principles of Algebra B  Geometry &amp; Data Reasoning  Data Science  Algebra 2  Advanced Algebra/Trigonometry  Honors Pre Calculus  AP Calculus AB  AP Calculus BC  AP Statistics  Keys to Math in Society  Contemporary Topics in Math</p> <hr/> <p><b><u>SCIENCE (SC)</u></b>  Patterns Physics (honors option available)  Physics  AP Physics 1  AP Physics 2  Chemistry  Honors Chemistry  AP Chemistry  Biology (honors option available)  AP Biology  AP Environmental Science  Geology of the Pacific Northwest  Earth Science</p> <hr/> <p><b><u>SOCIAL STUDIES</u></b>  <b>Global Studies (GS/EL)</b>  20th Century World History  World Geography  Women in World History  Latin America Studies  Contemporary World Issues  AP Human Geography</p> <hr/> <p><b>U.S. History (US)</b>  U.S. History  AP US History</p> <hr/> <p><b>Government (GV)</b>  Government  Political Science 201</p> <hr/> <p><b>Economics (EC)</b>  Economics</p>	<p><b><u>MUSIC (FA/EL)</u></b>  Concert Band  Guitar Basics  Wind Ensemble  Jazz Ensemble  Concert Choir  Music Independent Study  Music Theory and Composition  Chamber Singers</p> <hr/> <p><b><u>THEATRE (FA/EL)</u></b>  Phoenix Theatre TA148  Intro to Theatre Tech TA111  Student Theatre Tech  Theater A/B  Improvisation TA144  Acting 1 TA141  Acting 2 / 3 TA142  Performance/Production TA180C</p> <hr/> <p><b><u>VISUAL ARTS (FA/EL)</u></b>  Intro to Drawing &amp; Painting  Advanced Drawing  AP Drawing  Independent Study-Drawing  Ceramics 1  Ceramics 2  Ceramics 3  AP 3D Art and Design  Photography  Craft Lab  Advanced Craft Lab  Integrated Arts &amp; Communications</p> <hr/> <p><b><u>CAREER EDUCATION (FA/EL)</u></b>  Cooperative Work Experience  Internship  Community Works  Student Firefighter</p> <hr/> <p><b><u>AGRICULTURE SCIENCE &amp; TECHNOLOGY (FA/EL)</u></b>  Plant Science  Principles of Agriculture  Agricultural Leadership  Food Science and Safety  Animal Science  Cooperative Work Experience in Ag.  Veterinary Science  Horticulture/Floriculture  Agricultural Mechanics  Wood Technology  Advanced Woods &amp; Construction  Metals Technology  Welding, Fabrication &amp; Metal Art  CTE Tech Mentor</p>	<p><b><u>BUSINESS (FA/EL)</u></b>  Career and Financial Literacy  Introduction to Entrepreneurship  Introduction to Marketing  Business 101  Advanced Finance</p> <hr/> <p><b><u>EDUCATION &amp; HUMAN SERV. (FA/EL)</u></b>  Child Development and Psychology  Learning Through Play in Early Childhood  Elementary Internship  ECE Internship  Advanced Education Internship  General Psychology  Sociology  Intro to Education</p> <hr/> <p><b><u>HEALTH SCIENCE (FA/EL)</u></b>  Future Healthcare Professionals of OR  Introduction to Health Science  Medical Terminology  Intro Anatomy &amp; Physiology I  Healthcare Work Experience 1&amp;2  Public Safety &amp; First Responders</p> <hr/> <p><b><u>INTEGRATED MEDIA (FA/EL)</u></b>  Multimedia Design  Video Production  Advanced Multimedia</p> <hr/> <p><b><u>ENGINEERING (FA/EL)</u></b>  Robotics 1  Robotics 2  Introduction to Engineering and Design  Intermediate Engineering and Design  Advanced Engineering</p> <hr/> <p><b><u>COMPUTER SCIENCE (FA/EL)</u></b>  Exploring Computer Science  AP Principles of Computer Science  AP Computer Science A  Independent Study Computer Science</p> <hr/> <p><b><u>WORLD LANGUAGES (FA/EL)</u></b>  Spanish 1  Spanish 2  Spanish 3  Spanish 4  AP Spanish Language &amp; Culture  French 1  French 2  French 3  French 4  Spanish for Spanish Speakers 1  Spanish for Spanish Speakers 2  Spanish for Spanish Speakers 3</p> <hr/> <p><b><u>HEALTH (HE)</u></b>  Wellness Health  Advanced Health</p>	<p><b><u>PHYSICAL EDUCATION (PE/EL)</u></b>  Wellness PE 9  Advanced PE  Personal Fitness  Athletic Development  Athletic Development (Zero Period)</p> <hr/> <p><b><u>ELECTIVE (EL)</u></b>  AVID Elective  AVID Peer Tutor Middle School  AVID Peer Tutor High School  Attendance Aide  Child Care Assistant  Contemporary World Issues  Counseling Office Aide  Creative Writing  Film as Art  Intro to Folklore and Mythology  Introduction to Law  Journalism  Leadership  Library Assistant  Mind Body Connection  Peer Tutor  Public Speaking  Sociology  Student Government/Leadership  Study Hall  Teacher Aide  Technical &amp; Professional Comm.  Yearbook</p> <hr/> <p><b><u>SUPPORT PROGRAM</u></b>  Academic Support Math  Senior Essential Skills  Reading Intervention  SOAR</p> <hr/> <p><b><u>ENGLISH LANGUAGE LEARNERS</u></b>  Beginner ELD  Early Intermediate ELD  Intermediate ELD  Early Advanced ELD  Reading Intervention-ELL</p> <hr/> <p><b><u>SPECIAL EDUCATION</u></b>  Academic Seminar  Transition Planning  SLC Culinary Arts and Healthy Living  SLC Academic Skill Building  SLC Supported Study Hall  SLC Structured Learning Center  SLC Vocational Foundations  SLC Transitions-Independent Living Skills  Youth Transition Program (YTP)</p>

## Community College Dual Credit Courses (College Now)

Dual credit is available for 11th and 12th grade students (10th grade students may with school counselor, teacher and parent approval).

Note: College Now courses depend on teacher certification and staff assignments and are not guaranteed.

HRVHS Course (College)	College Course	Credits
Acting 1	TA 141 (CGCC)	4
Acting 2/3	TA 141 (CGCC)	4
AP Biology	BI 211/BI 212 (CGCC)	10
AP Calculus AB	MATH 251 (CGCC)	5
AP Calculus BC	MATH 252 (CGCC)	5
AP English Literature and Composition	ENG 253/254(CGCC)	8
AP Principles of Computer Science	CS 161 (CGCC)	4
AP Environmental Science	ESR 171/172 (CGCC)	8
AP Statistics	STAT 243Z (CGCC)	4
AP US History	HST 201/202/203 (CGCC)	12
Cadet Teaching: Teachers Making A Difference	ED 101 (CGCC)	1
Child Development and Psychology	HEC 226 (CGCC)	4
Exploring the Early Childhood Education Field	ECE 101 (CGCC))	1
Film as Art	ENG 195 (CGCC)	4
Future Health Care Professionals of Oregon	HHP 131(ELU)	2
General Psychology	PSY201a (CGCC)	4
Healthcare Work Experience 1&2	BA 280A / BA 280B (CGCC)	1
Honors Pre Calculus	MATH 111/112 (CGCC)	9
Improvisation	TA 144 (CGCC)	3
Intro to ED: Purposes, Structure & Functions of Education in a Democracy	ED 216 (CGCC)	3
Intro to Folklore and Mythology	ENG 250 (CGCC)	4
Intro to Theater Tech	TA 111 (CGCC)	4
Intro Anatomy & Physiology	BI 121 (CGCC)	4
Keys to Math in Society	MTH 105 (CGCC)	4
Medical Terminology	MP 111 (CGCC)	4
Music Theory & Composition	MUS 110 (CGCC)	4
Performance	TA 180A (CGCC)	1
Political Science 201	PS 201 (CGCC)	4
Theatre Production and Performance	TA 180C (CGCC)	3
Phoenix Theater	TA 148 (CGCC)	3
Public Speaking	COMM 111 (CGCC)	4
RD115/ WR115	RD 115/WR 115 (CGCC)	8
Technical and Professional Writing	WR 227 (CGCC)	4
Welding, Fabrication and Metal Art	WLD 195 (CGCC)	3
WR121/WR122	WR 121/WR 122 (CGCC)	8
Future Healthcare Professionals	SCI 116 (EOU)	2
Video Production	IM 282, WA-90 (MHCC)	1

## Public College/University Admission Requirements

### Oregon Public University Admission (OPU)

While each university or college determines their own admission requirements, the following can be used as a guide for most institutions in Oregon. These are general admission requirements; additional requirements may apply for scholarships and honors college, as well as the NCAA's requirements for athletic eligibility. Please reference the admission requirements for each post-secondary institution for specific requirements, including GPA, test scores, and other requirements.

Effective for enrollment *after* fall 2023, students interested in attending a State of Oregon Public Higher Education Institution should take at least three years of high school math. The third year could be satisfied by any math course with a primary focus on concepts in algebra, calculus, data science, discrete mathematics, geometry, mathematical analysis, probability, or statistics.

Prospective students are encouraged to take a fourth math course in their senior year of high school. Those intending to study a STEM (science, technology, engineering, and mathematics) major or another field for which calculus is required are strongly encouraged to take pre-calculus and, if possible, calculus in high school.

College Preparatory Subjects	Minimum Units
Language Arts	4 credits
Mathematics	3 credits
Science ( <i>At least one year of laboratory science is recommended, must include a year each in two fields of college-preparatory science such as biology, chemistry, physics, or earth and physical science.</i> )	3 credits
Social Studies	3 credits
World Language ( <i>Many institutions also will accept a satisfactory score on an approved proficiency assessment</i> )	2 credits of the same language

Some colleges require the SAT or ACT test for admission. Students must earn a grade of C- or greater in each college-preparatory subject course for admissions.

### GPA Admission Requirements for Oregon Public University System

	EOU	OIT	OSU	PSU	SOU	UofO	WOU
<b>High School GPA</b>	2.75	2.5	3.0	2.5	2.50	3.0	3.0
<b>Additional campus review required</b>	below 2.75	2.50 to 2.99	2.75 to 2.99	below 2.49	below 2.50	**	below 2.75

\*Minimum test scores are not set. However, test results must be submitted and may be used during additional campus review processes.

\*\*If students do not have the GPA required, the school may conduct a comprehensive review process for admissions.

### Community College Requirements

Oregon community colleges have an open-door admission policy. At a community college, students can complete a certificate program a two-year associate program, or prepare to transfer to a four-year college. Placement testing at community colleges is required before any courses can be scheduled. Students are not required to take the SAT or ACT for community college admission.

### Private Colleges and Universities

Students considering private colleges and universities, consult with your school counselor and research the individual college/university's requirements online, or speak to an admissions representative, as these institutions have their own entrance requirements.

## Career Education Tasks

All students who graduate from an Oregon High School must meet career development requirements.

1. Develop an Education Plan and Profile.
2. Demonstrate an Extended Application through a collection of evidence.
3. Demonstrate career-related knowledge and skills.
4. Participate in career-related learning and experiences.

In order to meet these goals, the following plan is in place:

9th Grade Year:

1. Students develop a 4-year plan.
2. Students will complete 'Find Your Path' in SchoolLinks and their post-secondary goals.
3. Students meet with their school counselor in the Fall for a 9th-grade interview. Students meet with their school counselor in the Spring to plan 10th-grade year classes and how they relate to their post-secondary goals.
4. Students will be introduced to Oregon CIS to begin their activities chart.

10th grade Year:

1. Students update their Activities Chart in Oregon CIS.
2. Students review their 4-year plan with their school counselor in their 10th-grade year interview meeting..
3. Students meet with their school counselor in the spring to plan 11th-grade year classes and how it relates to their post-secondary plan.
4. Students complete the Learning Style Assessment in SchoolLinks.

11th grade Year:

1. Students meet with their school counselor to update the 4-year plan, review graduation evaluation, and plan 12th-grade year classes and how they relate to their post-secondary plan.
2. Students complete the following:
  - a. Update Activities chart in Oregon CIS
  - b. Complete a School search in Schoollinks to create an Explore College and Favorite Colleges Activity in SchoolLinks.
  - c. Begin a conversation about how to meet the Extended Application requirements.

12th grade Year:

1. Review graduation evaluation and post-secondary goals with a school counselor .
2. Update the Activities Chart in Oregon CIS.
3. Individual support is needed from school counselors and Aspire/Summit staff.

### \*Extended Application

The Extended Application experience is designed to bridge between a student's high school learning experiences and their personal interests, aptitudes, goals, and future career plans.

A student's extended application should be aligned with their post-secondary plans and informed by their career-related learning experiences as determined by career-related assessments in SchoolLinks. The Extended Application can take a wide variety of forms. However, in all cases, it should allow students to deeply explore a concept, idea, career path, or project aligned with their interests and goals. Students are encouraged to be a CTE Completer, completing 3 high school credits in a career pathway.

# HOOD RIVER VALLEY HIGH SCHOOL SAMPLE FOUR YEAR PLAN

<b>NAME:</b>	<b>STUDENT ID#: 123456</b>	<b>GRADE: 9</b>
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9th Grade		10 Grade		11th Grade		12 Grade	
Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
English <b>LA 9</b>		English <b>LA 10</b>		English <b>LA 11</b>		English <b>Writing 121/122</b>	
Math <b>Algebra 1</b>		Math <b>Geometry</b>		Math <b>Algebra 2</b>		Math/Elective <b>AP Statistics</b>	
Science <b>Patterns Physics</b>		Science <b>Chemistry</b>		Science <b>Biology</b>		Science/Elective	
Social Studies or Elective <b>World Geography</b>	Social Studies or Elective <b>Latin America St.</b>	Elective <b>APHG</b>	Elective <b>APHG</b>	Social Studies <b>US History</b>		Social Studies <b>Economics</b>	Social Studies <b>Government</b>
Health or PE <b>PE</b>	Health or PE <b>Wellness Health</b>	Elective <b>Foreign Language</b>	Elective <b>Foreign Language</b>	Adv. Health <b>Advanced Health</b>	Elective	Elective <b>Psychology</b>	Elective <b>Intro to Law</b>
Elective <b>Foreign Language</b>	Elective <b>Foreign Language</b>	Elective <b>Multimedia Design</b>	Elective <b>Multimedia Design</b>	Elective <b>Foreign Language</b>	Elective <b>Foreign Language</b>	Elective <b>Athletic Development</b>	Elective <b>Athletic Development</b>
Elective <b>CTE elective</b>	Elective <b>CTE elective</b>	Elective <b>Exploring Computer Science</b>	Elective <b>Exploring Computer Science</b>	Elective <b>CTE elective</b>	Elective <b>CTE elective</b>	Elective <b>Video Production</b>	Elective <b>Video Production</b>
Elective <b>Art Elective</b>	Elective <b>Art Elective</b>	Elective <b>Advanced PE</b>	Elective <b>Elective</b>	Elective <b>Advanced Multimedia</b>	Elective <b>Advanced Multimedia</b>	Elective <b>Internship</b>	Elective <b>Offsite</b>
Credits Earned <b>4</b>	Credits Earned <b>4</b>	Credits Earned <b>4</b>	Credits Earned <b>4</b>	Credits Earned <b>4</b>	Credits Earned <b>4</b>	Credits Earned <b>4</b>	Credits Earned <b>3.5</b>
Total Credits this Year <b>8</b>		Total Credits this Year <b>8</b>		Total Credits this Year <b>8</b>		Total Credits this Year <b>7.5</b>	

## BLANK - FOUR YEAR PLAN

<b>NAME:</b>	<b>STUDENT ID#: 123456</b>	<b>GRADE: 9</b>
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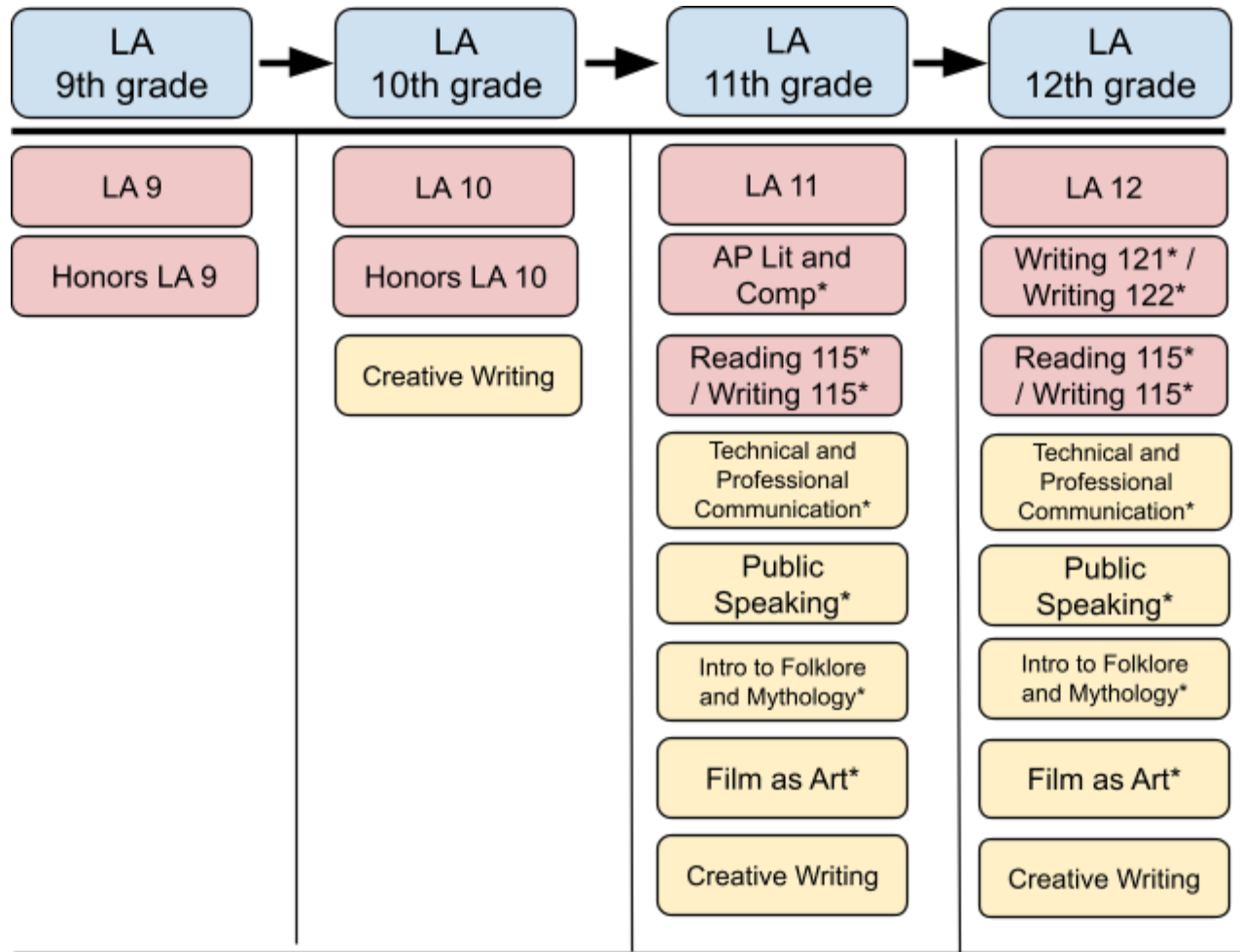
9th Grade		10 Grade		11th Grade		12 Grade	
Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2	Semester 1	Semester 2
LA		LA		LA		LA	
Math		Math		Math		Math/Elective	
Science		Science		Science		Science/Elective	
Social Studies or Elective	Social Studies or Elective	Elective	Elective	Social Studies		Social Studies	Social Studies
Health or PE	Health or PE	Elective	Elective	Adv. Health or EL	Adv. Health or EL	Elective	Elective
Elective	Elective	Elective	Elective	Elective	Elective	Elective	Elective
Elective	Elective	Elective	Elective	Elective	Elective	Elective	Elective
Elective	Elective	Elective	Elective	Elective	Elective	Elective	Elective
Credits Earned	Credits Earned	Credits Earned	Credits Earned	Credits Earned	Credits Earned	Credits Earned	Credits Earned
Total Credits this Year		Total Credits this Year		Total Credits this Year		Total Credits this Year	

## COURSE OFFERINGS AND DESCRIPTIONS

### Language Arts (LA)

You must earn 4 credits in Language Arts to graduate. The central goal of all Language Arts courses is to develop literacy skills in the processes of listening, reading, speaking, writing, and thinking. Students should forecast for one language arts class per year. Students can forecast for as many Language Arts (electives) as they choose.

- Courses highlighted in **PINK** count as LA credit. Courses highlighted in **YELLOW** are for **elective** credit only.



- Students must earn a total of 4 credits in Language Arts (LA) to graduate.
- Courses marked with an asterisk (\*) provide the option of earning dual credit (college credit in addition to high school credit)
- Many LA courses require a teacher recommendation or have a prerequisite course that must be taken first. Scroll down to see the prereq details for each course.
- Each year, it is possible to take ANY English class listed under your grade level, including honors and college credit courses, if you have a teacher's recommendation. Talk to your English teacher.
- Some courses earn .5 credits (1 term), and some courses earn 1.0 credits (2 terms). Scroll down to see the length of each course.



Course	Description
<b>0100190 LA 9 (LA)</b>	
<b>Grade: 9</b> <b>Length of course: 2 Semesters</b>	LA 9 will set the groundwork for four years of practice and development of written communication skills. A rigorous course of study in LA 9 prepares students to meet College Readiness and Common Core State Standards. Students will develop their voices as creative and analytical writers, will learn a strong vocabulary for the critical discussion of literature, and will practice these skills in collecting citations in writing. The course will primarily use texts from our StudySync curriculum.
<b>0100170 HONORS LA 9 (LA)</b>	
<b>Grade: 9</b> <b>Length of course: 2 Semesters</b>	In addition to the goals and expectations of LA 9, this accelerated course offers highly motivated students the opportunity to experience more classics of English literature and further develop their analytical writing and speaking. Independent reading and writing skills are expected. Homework is extensive at times.
<b>0100290 LA 10 (LA)</b>	
<b>Grade: 10</b> <b>Length of course: 2 Semesters</b>	LA 10 continues to develop reading and writing skills from 9th grade. A rigorous course of study in LA 10 prepares students to meet College Readiness and Common Core State Standards. Students will practice collecting sources into an annotated bibliography, leading to asking a research question. This class expects students to read independently and to complete a variety of clearly articulated written and oral responses to literature. The course will primarily use texts from our StudySync curriculum.
<b>0100260 HONORS LA 10 (LA)</b>	
<b>Grade: 10</b> <b>Length of course: 2 Semesters</b> <b>Prereq: Teacher Recommendation</b>	This rigorous course of study focuses on the study of literature, writing, critical thinking and communication skills with an emphasis on analytical and critical thinking skills. Homework is extensive.
<b>0100320 LA 11 (LA)</b>	
<b>American Literature</b> <b>Grade: 11</b> <b>Length of course: 2 Semesters</b>	Students will read different American works, write essays in a variety of modes, work on library research and MLA format, and study the fundamentals of English composition. A rigorous course of study in LA 11 prepares students to meet College Readiness and Common Core State Standards. The course will primarily use texts from our StudySync curriculum which will take students through literary and nonfiction texts that explore how individuals cultivate identity through interactions with their environment, each other, and conceptualizations
<b>0100470 LA 12 (LA)</b>	
<b>Grade: 12</b> <b>Length of course: 2 Semesters</b>	Students will learn the reading and writing skills to be successful in entry-level college Writing and English courses, including writing skills and critical reading. Students read a variety of fiction and nonfiction materials. Homework is moderate.

## 0100600 AP LITERATURE AND COMPOSITION (LA)

**Optional Dual Credit offered through CGCC (ENG 253/254)**

**Grade: 11,12**

**Length of course: 2 Semesters**

**Prereq: Teacher Recommendation**

**Alignment: College level**

This college-level class stresses the development of sophisticated reading, writing, analysis, and inquiry skills through the study of literature. Students will encounter a variety of demanding works in all literary genres, with a particular emphasis on fiction. A college classroom atmosphere is expected, and there will be a heavy reading and writing load. In addition to regular class reading and writing, students will be required to complete an independent research paper during the second semester. Students who successfully complete the course requirements will earn 8 college credits from CGCC.

## 0110410 WRITING 121/122 (LA)

**Grade: 12**

**Length of course: 2 Semesters**

**Prereq: Students must have earned a C or better in Reading/Writing 115 or AP English Literature**

WRITING 121: This is the first course in the required college English Composition sequence focusing on the development of expository and critical writing skills, the ability to read critically, and the capacity to explore ideas and issues through class discussion and writing. Competence in written conventions and standard usage is expected. Homework is extensive.

WRITING 122: The second course focuses on argument as a means of inquiry, research writing, critical analysis and documented argument. Field research methods are introduced as well. Modern Language Association (MLA) format will be taught. Homework is extensive.

## 01009711,2 SENIOR ESSENTIAL SKILLS (EL) ([This policy has been suspended through 2027 - 2028](#))

**Grades: 12**

**Length of course: 1 Semester**

This is a support class for seniors who have not met the Writing or Reading Essential Skills required by the state of Oregon for graduation. **(0.25 Elective Credit - may be repeated for credit) Prereq: have not met essential skills for writing**

## 0110430 READING 115/WRITING 115 (LA)

**Grade: 11, 12**

**Length of course: 2 Semesters**

**Prereq: Teacher Recommendation**

READING 115: Focuses on expanding reading frequency and effectively reading complex college level texts; Emphasizes comprehension strategies, critical reading and thinking skills, information literacy, vocabulary development, student success strategies and adapting reading rate to different reading tasks. Homework is moderate.

WRITING 115: Students will work on developing their ability to read critically and write college-level essays in a variety of different writing contexts and situations. Emphasis is on learning to use the conventions of written language appropriately and skillfully for different purposes and to experience and use writing as a recursive, social, and collaborative process. Homework is moderate.

## 0106610 READING INTERVENTION (EL)

**Grades: 9**

**Length of course: 1 Semester**

**Prereq: Based on the STAR reading test — students in the “urgent intervention” category**

READ 180 is a reading intervention program that is highly structured and individualized. It directly addresses individual needs through instructional software, high-interest fiction and non-fiction texts, and direct instruction in reading and writing skills. Students work in small and large groups using cooperative learning strategies and interactive technology. Assessment at regular intervals on target skills help students and teachers track and analyze performance, and allow adjustments to instruction as required. The goal of READ 180 is to help students develop reading skills at grade level.

### 0106119 FILM AS ART (EL)

**Grades:** 10\*, 11, 12 (grade 10 with a 'Sophomore By Exception' form signed by parent and current LA teacher)

**Length of course:** 1 Semester

**Prerequisite:** Students must be enrolled in Reading 115, Writing 115, Writing 121, Writing 122 or AP English Literature. Sophomores by exception who are pursuing AAOT credits.

Films are another form of literature that you can learn from when you have the tools to do so. This class will help broaden your horizons and learn aspects of visual storytelling. There will be opportunities to complete your writing samples and enhance your verbal and written skills.

Enhance your understanding of film through analysis of film history and form. Develop your visual literacy and analysis skills by learning a range of tools to study any film. Analyze ways in which a film may both contribute and react to its time and culture; analyze film through studying the techniques by which it was made.

**Alignment:** College level course aligned with ENG 195 Film Studies: Film as Art

### 0110409 CREATIVE WRITING (EL)

**Grades:** 10, 11, 12

**Length of course:** 1 Semester

**Prerequisite:** None

Focuses on writing short fiction for class discussion and analysis in a workshop setting. Explores the techniques, styles, and structures of the writings of established authors, as well as the creative writing process from development of an idea to revision of a manuscript. Must enjoy writing!

### 0106909 INTRODUCTION TO FOLKLORE AND MYTHOLOGY (EL)

**Grade:** 10\*, 11, 12 (grade 10 with a 'Sophomore By Exception' form signed by parent and current LA teacher)

**Length of course:** 1 Semester

**Prerequisite:** Students must be enrolled in Reading 115, Writing 115, Writing 121, Writing 122 or AP literature. Sophomores by exception who are pursuing AAOT credits.

**Alignment:** College level course aligned with ENG 250

The modern fantasy novel's roots are in folklore and myth. This class starts with an examination of the modern fantasy novel, then reaches back to those roots. The class develops a cross-cultural perspective on myths, mythologies, and folklore from around the world. Explores different theories of the cultural meanings and functions of myth, past and present. Introduces various ways of interpreting and experiencing myth and folklore as texts with oral origins. Upon successful completion of this course, students will be able to:

- Identify major concepts, theories, genres and methodology within the academic field of folklore.
- Interpret examples of major narrative folk genres such as myth, legend and folktales.
- Evaluate the ways in which collection, transcription and scholarship constantly reinterpret an oral tradition.
- Appreciate the role of myth and folklore within the cultures that produce them with an understanding of how oral performance shapes the meaning of a story.
- Identify recurring mythological themes and motifs in traditional world myths and modern culture.
- Students taking the course for college credit will also . . .
- Write clear, focused, coherent essays about literature for an academic audience using standard English conventions of grammar and style.

## 0110509 TECHNICAL AND PROFESSIONAL COMMUNICATION (EL)

**Grade:** 11, 12

**Length of course:** 1 Semester

**Prerequisite:** Students must be enrolled in Reading 115, Writing 115, Writing 121, Writing 122 or AP English Literature.

**Alignment:** College level course aligned with WR 227

Introduces technical and professional communications. Students compose, design, revise, and edit effective emails, letters, memos, reports, descriptions, instructions, and employment documents. Emphasizes precise use of language and graphics to communicate complex technical and procedural information safely, legally and ethically. Upon successful completion of this course, students will be able to:

- Compose functional workplace and technical communications.
- Design effective documents such as emails, letters, proposals and employment documents.
- Revise and edit documents to increase clarity and to create simple, effective documents.
- Compose documents and communications that are targeted to a specific audience and for a specific purpose.
- **Note: This is NOT an essay-writing class.**

## 0115219 PUBLIC SPEAKING (EL)

**Grade:** 10\*, 11, 12 (grade 10 with a 'Sophomore By Exception' form signed by parent and current LA teacher)

**Length of course:** 1 Semester

**Alignment:** College level course aligned with COMM 111

This course offers the opportunity to learn how to employ effective speaking skills supported by effective writing and thinking skills in formal and informal situations. Logic and reasoning, organization of thought and supported materials, and effective presentation of one's voice and body are the focus of the class.. Includes techniques for controlling speech anxiety, how to organize information to present to a variety of audiences, and physical and vocal delivery skills.

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## 0805119 MIND/BODY CONNECTION ( EL)

**Grade:** 9, 10, 11, 12

**Length of Course:** 1 Semester

**Prereq:** None

In this dynamic and experiential course students will understand how the mind and the body are connected. Students will investigate for themselves what "health" means and learn to understand what factors contribute to their own personal health. Students will expand their learning with guest speakers and field trips to visit professional health practitioners. Through their investigation of health, students will be exposed to health modalities and career pathways in alternative health practices such as naturopathic medicine, chinese medicine, herbal medicine, massage, and the body arts (such as yoga, tai chi, and martial arts). Students will walk away from this class with concrete tools to enhance their mental and physical health. Students will also walk away from this course having completed a course in Trauma-Informed Care. This training gives students, our future health care professionals, the tools to recognize trauma and create culturally sensitive environments that facilitate healing. Trauma-Informed Care is a foundational training for many, if not all, healthcare practitioners, educators, and others in the healing professions.

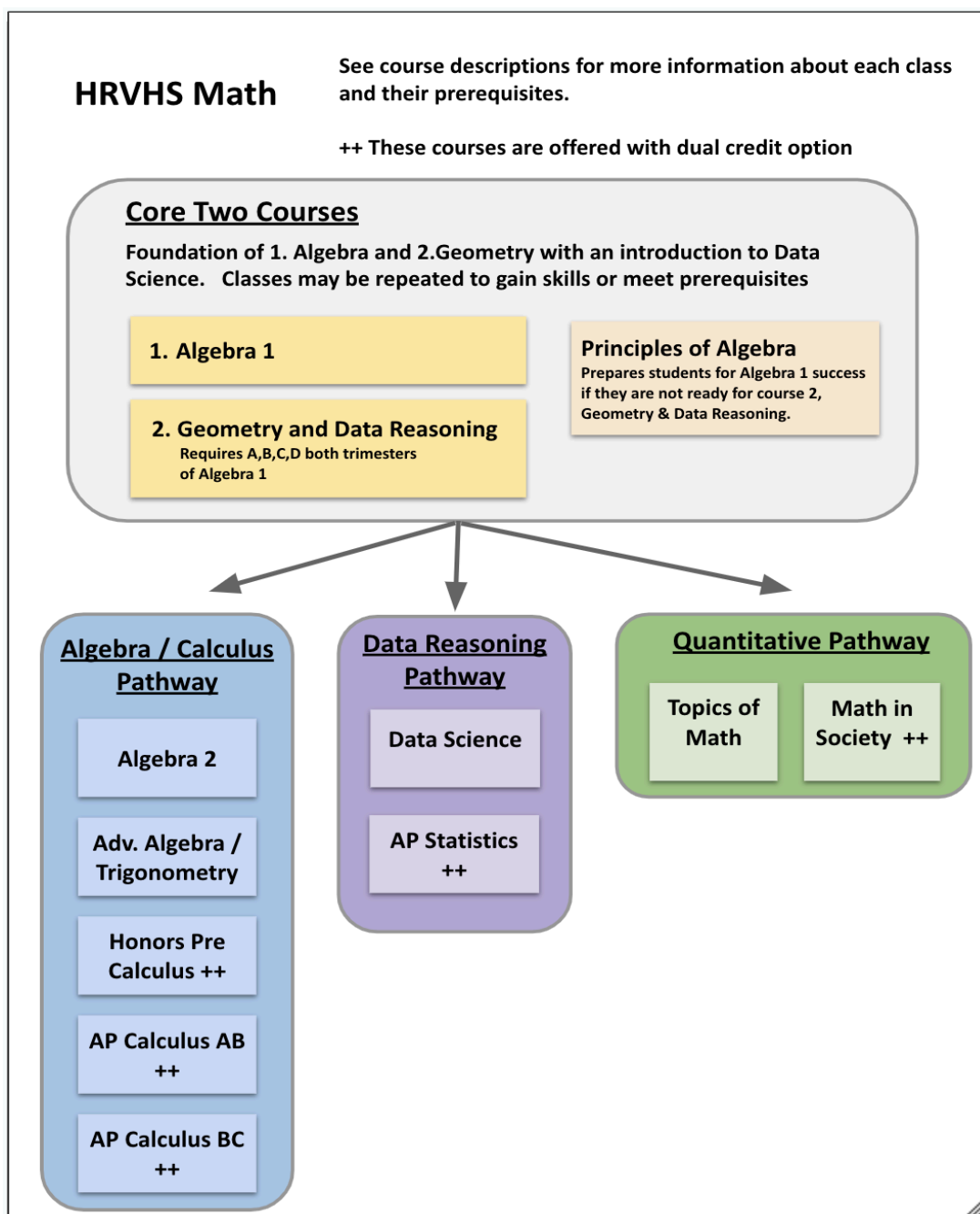
## Mathematics

You must earn 3 math credits to earn a high school diploma. Students should aim for the highest-level math possible regardless of post-high school plans. New students may be required to take a district or college placement test prior to enrolling in math classes. Oregon Universities require a C- or better in all core classes up to and including Algebra 2. Math courses must be taken in sequence. The key to success in any math course is practice. Students should expect to spend time studying outside of class in order to become proficient in mathematical concepts. Many math courses are graded based on proficiency, requiring students to master course standards at a C level or higher.

Note: Algebra 1 or higher is necessary to meet the diploma's math requirement.

### Required Materials for math classes:

3-ring binder (1 to 2 inches) containing loose-leaf paper, graph paper, pencils, ruler, and a calculator. A scientific calculator, such as a TI-30XIIs, is required for Topics, Algebra 1, and Geometry. A graphing calculator, preferably a TI-83 or TI-84 or TI-Nspire series, is required for Algebra 2, Advanced Algebra Trig., AP Pre-Calculus, AP Calculus, and Honors Statistics. Students with TI-89, and TI-Nspire CAS calculators will not be permitted to use them during testing.



Course	Description
<b>0205200 ALGEBRA 1 (MA)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 2 Semesters (may be repeated for elective credit to enhance skills)</b>	Content of this course includes the study of properties and operations of the real number system, linear functions and inequalities, systems of equations and inequalities, translating word problems into equations, polynomials, quadratic functions, exponents and exponential functions, and statistics. This course is graded on proficiency.
<b>0205802 PRINCIPLES OF ALGEBRA PART 1 (MA)</b>	
<b>Grades: 9,10</b> <b>Prereq: Approval by teacher</b>	Part 1 covers topics overlapping with the first half of Algebra I, not limited to the study of properties of rational numbers (i.e., number theory), ratio, proportion, estimation, exponents and radicals, the rectangular coordinate system, linear graphs, sets and logic, formulas, and solving first degree equations and inequalities.
<b>0205801 PRINCIPLES OF ALGEBRA PART 2 (MA)</b>	
<b>Grades: 10</b> <b>Prereq: Approval by teacher</b>	Part 2 covers topics overlapping with the second half of Algebra I, not limited to the study of properties of the real number system and operations, evaluating rational algebraic expressions, solving and graphing first degree equations and inequalities, translating word problems into equations, operations with and factoring of polynomials, and solving simple quadratics.
<b>0207200 GEOMETRY &amp; DATA REASONING (MA)</b>	
<b>Grades: 9, 10, 11</b> <b>Length of course: 2 Semesters (may be repeated for elective credit to enhance skills)</b> <b>Prereq: D- or better both parts A &amp; B of Algebra 1</b>	Geometry & Data Reasoning is designed to provide students with a comprehensive understanding of geometric concepts as well as application in data analysis and reasoning. This course integrates the study of geometry with statistical analysis, enabling students to develop critical thinking skills and apply mathematical reasoning to real-world scenarios. Fundamental algebra topics will be revisited and reinforced throughout.
<b>0220110 DATA SCIENCE (MA)</b>	
<b>Grades: 10,11,12</b> <b>Length of course: 2 Semesters (may be repeated for elective credit to enhance skills)</b> <b>Prereq: D- or better both parts A &amp; B of Alg. 1 and Geometry</b> <b>Alignment: Accepted as a third year math course by many universities.</b> <b>Prepares students for AP Stats</b>	This class will introduce students to the main ideas in data science and statistics through the programming language R. Students will learn to be data explorers in project-based units, through which they will develop their understanding of data science and statistics. No programming experience is needed and no prior statistics background is either. ***Many four-year colleges would accept this course as a third-year math course, but it is best to confer with your school counselor and the colleges.
<b>0205600 ALGEBRA 2 (MA)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 2 Semesters (may be repeated for elective credit to enhance skills)</b> <b>Prereq: C- or better both parts A &amp; B of</b>	Content of this course includes linear functions, polynomial (including quadratic) functions, exponential functions, logarithmic functions, rational functions, and radical functions. Assessment is based on student performance on tests, quizzes, and tasks. Students should plan to spend at least 30 minutes on homework every day. This is a college prep course that is graded on proficiency.

**Alg. 1 and Geometry**

**Fees:** Graphing calculator is required

**Alignment:** Required for some college admissions. Check with your college admissions advisor.

**0210600 ADVANCED ALGEBRA/TRIGONOMETRY (MA)**

**Grades:** 9,10,11,12

**Length of course:** 2 Semesters (may be repeated for credit)

**Prereq:** C (72.5%) or better in Algebra 2 OR comparable intermediate algebra course.

**Fees:** Graphing calculator is required

This rigorous course is designed to prepare students for College Algebra. The content from Algebra 2 will be expanded upon and the course includes an introduction to topics in trigonometry. Emphasis in this course will be placed on quadratic functions, rational functions, logarithmic functions, trigonometric functions and their applications.

**0211000 HONORS PRE-CALCULUS (MA)**

**Grades:** 9,10,11,12

**Length of course:** 2 Semesters (may be repeated for elective credit to enhance skills)

**Prereq:** C- or better in Advanced Algebra/Trig. OR A- or better in Algebra 2 and a recommendation from an Algebra 2 teacher.

**Fees:** Graphing calculator is required.

**\*Additional fee for students choosing to take this course for college credit. Add**

**Alignment:** CGCC 4 Credits (MTH 111z) and 4 Credits (MTH 112z)

This college level class prepares students to take Calculus 1 upon completion. Relations and functions are investigated graphically, numerically and symbolically. Exponential, logarithmic, polynomial, power, rational functions, trigonometry, vectors, polar coordinates, parametric equations and complex numbers are some of the topics explored. Applications are investigated from science and engineering perspectives.

**0212400 AP CALCULUS AB (MA)**

**Grade:** 10,11,12

**Length of course:** 2 Semesters

**Prereq:** B or better in AP Pre-Calculus

**Fees:** Graphing calculator is required

**Alignment:** CGCC(5 Credits) MTH 251

This course is designed for those students who have demonstrated mastery of algebra, axiomatic geometry, and analytic geometry. Topics include functions, limits, differential calculus, and integral calculus. Students will be able to comprehend, apply, and interpret these concepts graphically, numerically, and algebraically. A considerable amount of homework is required (at least one hour per night). Assessment is based primarily on tests and Semester final exams. Calculus is an entry level course for many colleges and is the basis for various fields such as engineering, sciences, social sciences, business and economics. Students may earn college credit for Math 251 through Columbia Gorge Community College.

**0212500 AP CALCULUS BC (MA)**

**Grade:** 10,11,12

**Length of course:** 2 Semesters

**Prereq:** AP CALCULUS AB

**Fees:** Graphing calculator is required.

**Alignment:** CGCC (5 credits) MTH 252

This course will be a combination of preparing students for the AP Calculus BC Exam in May as well covering the topics included in a traditional 2nd year college Calculus course. Units of study will include Methods of Integration (Integration by Parts, Partial Fractions, Improper Integrals, etc), Application of Integrals (Volume, Arc Length, Surface Area, etc), Parametric Equations and Polar Coordinates, Sequences and Series, and Taylor Polynomials.



## 0220300 AP STATISTICS (MA)

**Grades:** 10, 11, 12

**Length of course:** 2 Semesters

**Prereq:** C- or better in Algebra 2 or AAT

**Fees:** Graphing calculator is required.

**Alignment:** CGCC (4 credits, MTH 243Z)

This course introduces students to the major concepts and tools for collecting, analyzing, and drawing conclusions from data. Students are exposed to four broad conceptual themes: Exploring data, Sampling and Experimentation, Anticipating Patterns, and Statistical Inference. Topics of probability will also be included such as distributions, sampling, and event probability. Assessment is based on tests, quizzes, projects, and class work.

## 0215300 KEYS TO MATH IN SOCIETY (MA)

**Grade:** 11, 12

**Length of course:** 2 Semesters

**Alignment:** CGCC (4 credits, MTH 105Z)

This course is designed for that have not earned their essential skills in mathematics or graduation and have not been successful in the traditional algebra/geometry sequence. This course is aligned with the Common Core Standards for high school mathematics, this course concentrates on math necessary to make informed decisions related to personal finances and realistic phenomena. The mathematics in this course builds on previous math courses however will extend the students' understanding of when and how to use them in modeling real life situations. Instruction will use technology and manipulatives represented in multiple ways, such as concrete, pictorial, verbal, written, numeric, data-based, graphic, and symbolic.

## 0207400 CONTEMPORARY TOPICS OF MATH (MA)

**Grade:** 11, 12

**Length of course:** 2 Semesters

**Prereq:** Algebra 1

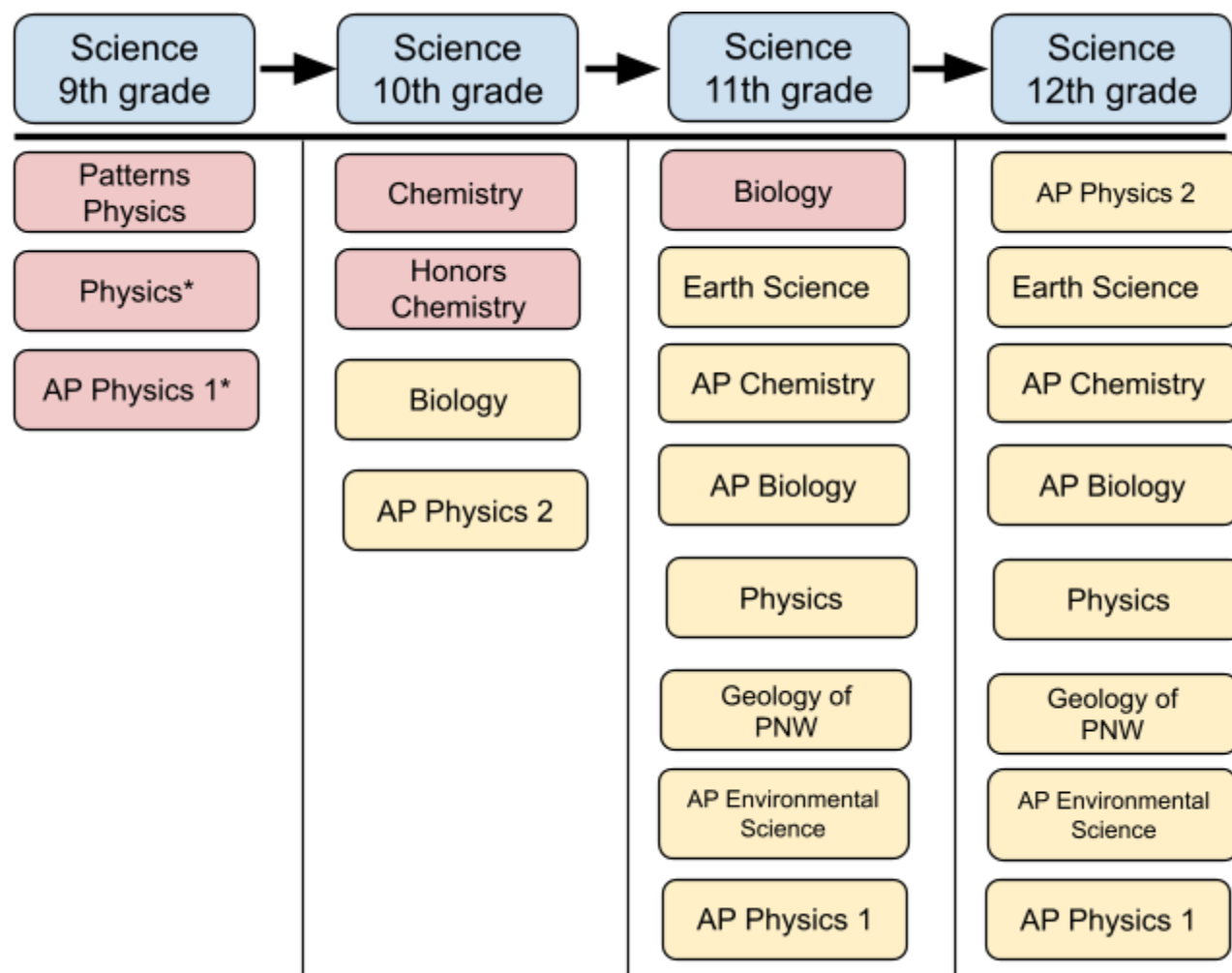
**Alignment:** Does not meet entrance requirements for some colleges

This course is an overview of various topics of Mathematics. Units include solving multi-step equations, proportional thinking, probability, counting techniques (permutations and combinations), graphing linear functions, finding equations of linear functions, solving systems of equations, and geometry in 2 and 3 dimensions. Higher level mathematics, such as trigonometry and conic sections, will be introduced in this course as well.



## Science

You must earn 3 credits in Science to graduate. All students are encouraged to include science courses in their four-year plan beyond the three-year requirement. Science is about thinking, learning, understanding, and having fun!



- Students must earn a total of 3 credits in Science to graduate.
- Courses highlighted in PINK are the recommended core science classes. Courses highlighted in YELLOW can be taken in ADDITION to the core classes.
- Courses with \* mean that 9th graders have prequisites to gain access to the course.
- Also, see additional Science related courses offered in the [CTE section](#).

Course	Description
<b>0316100 PATTERNS PHYSICS (SC) HONORS PATTERNS PHYSICS (SC) *embedded</b>	
<b>Grades: 9</b> <b>Length of course: 2 Semesters</b>	This is a conceptual physics course introducing students to the use of chemicals, characteristic properties of materials, and simple mechanics to better describe the world and nonliving matter. The course emphasizes precise measurements and descriptive analysis of experimental results. Topics covered may include energy and motion, electricity, magnetism, heat, the structure of matter, and how matter reacts with materials and forces.

### 0315100 PHYSICS (SC)

**Grades:** 9,10,11,12

**Length of course:** 2 Semesters

**Prereq:** Successful completion of Algebra 1 and Geometry with an A or B. And must be concurrently enrolled in Algebra 2 or Advanced Algebra Trig.

This course involves the study of static and dynamic objects, and the principles that govern each. Topics covered will allow students to strike a realistic balance between the theoretical and practical application of the basic principles of physics. Students will be using both mathematical models and laboratory experiments as tools for understanding the basic principles. Students can expect tests, labs, moderate homework, and outside research.

### 0316500 AP PHYSICS 1 (SC)

**Grades:** 9,10,11,12

**Length of course:** 2 Semesters

**Prereq:** Successful completion or concurrent enrollment in Honors Pre-Calculus.

This course is equivalent to a first-semester college course in algebra-based physics. The course covers Newtonian mechanics (including rotational dynamics and angular momentum); work, energy, and power; and mechanical waves and sound. It will also introduce electric circuits. Online and or classroom labs will help the student understand the concepts of physics and their application in solving problems in science and engineering. Students will be assessed primarily on tests and lab work.

### 0316600 AP PHYSICS 2 (SC)

**Grade:** 12

**Length of course:** 2 Semesters

**Prereq:** Successful completion of AP Physics 1

This course is equivalent to a second-semester college course in algebra-based physics. Fluid Mechanics, Temperature, Heat, Electricity and Magnetism, Optics, Atomic and Nuclear physics are just some of the topics treated in this class. Online and or classroom labs will help the student understand the concepts of physics and their applications in solving problems in science and engineering. Students will be assessed primarily on tests and lab work.

### 0310100 CHEMISTRY (SC)

**Grades:** 10,11,12

**Length of course:** 2 Semesters

This course strikes a balance between the theoretical and practical application of the basic principles of chemistry. Technical vocabulary, mathematical principles, and laboratory experiments will be used to explain the principles of the nature of chemistry, the structure and interactions of matter, stoichiometry, the states of matter and chemical equilibrium. Students can expect tests, laboratories, and moderate homework, with outside work necessary at times.

### 0310130 HONORS CHEMISTRY (SC)

**Grades:** 10

**Length of course:** 2 Semesters

**Prereq:** Successful completion or successful completion of Algebra 1.

This course, emphasizing the physical and chemical relationships of matter, is designed for the more motivated and responsible student and is laboratory and project based. Students will learn to write technical reports, develop their scientific processing skills, and hone critical thinking by analyzing data, and experimental design. Homework will be regular and writing intensive, relating to specific laboratory experiments and projects. Evaluation is based on student lab reports, exams, and inquiry based projects.

### 0310600 AP CHEMISTRY (SC)

**Grades:** 11,12

**Length of course:** 2 Semesters

**Prereq:** Successful completion of Chemistry or Honors Chemistry

This course is the equivalent of a General Chemistry course usually taken during the 9th grade year in college. Homework will vary but may average approximately two hours for every hour spent in class. The first Semester reviews most concepts taught in General Chemistry. Second Semester includes states of matter and principles of reactivity. Students will be expected to access the online homework and testing site either at school or at home.

### 0305110 BIOLOGY (SC) HONORS BIOLOGY (SC) \*embedded

**Grades: 10,11,12**  
**Length of course: 2 Semesters**

This course teaches the concepts of biology - the study of life. Topics include: cells, genetics, evolution, microbiology, plants, and animals, diversity and interdependence. Students should have solid reading, writing, math, and study skills. Homework will be assigned almost every class session. Tests, lab work, lab reports, homework, and presentations will be used to evaluate student learning. This course provides the knowledge/skills helpful to students interested in natural resources, health, and health technology. Students should expect regular homework to support student learning. Students should be at or above grade level with reading, writing and math skills.

#### **0305600 AP BIOLOGY (SC)**

**Grades: 11,12**  
**Length of course: 2 Semesters**  
**Prereq: Successful completion of Biology and Chemistry**  
**Alignment: CGCC Bio 211, Bio 212**

AP Biology is an introductory college-level biology course. Students cultivate their understanding of biology through inquiry-based investigations as they explore topics like evolution, energetics, information storage and transfer, and system interactions. The AP Biology course is equivalent to a two-semester college introductory biology course for biology majors. This course requires that 25 percent of the instructional time will be spent in hands-on laboratory work, with an emphasis on inquiry-based investigations that provide students with opportunities to apply the science practices.

#### **0320700 AP ENVIRONMENTAL SCIENCE (SC)**

**Grades: 11, 12**  
**Length of course: 2 Semesters**  
**Prereq: Successful completion of Patterns Physics or Physics and Chemistry.**  
**Concurrent enrollment in Biology.**  
**Alignment: CGCC ESR171, ESR172**

The goal of the AP Environmental Science course is to provide students with the scientific principles, concepts, and methodologies required to understand the interrelationships of the natural world, to identify and analyze environmental problems both natural and human-made, to evaluate the relative risks associated with these problems, and to examine alternative solutions for resolving or preventing them. Major themes include: Science is a process; Energy conversions underlie all ecological processes; The Earth itself is one interconnected system; Humans alter natural systems; Environmental problems have cultural and social context; Human survival depends on developing practices that will achieve sustainable systems. Dual credit course with CGCC ESR 171 and ESR 172.

#### **0300209 GEOLOGY OF THE PACIFIC NORTHWEST (SC)**

**Grade: 11, 12**  
**Length of course: 1 Semester**

Geology of the Pacific Northwest is a course designed for students to adventure through the topographic and geologic features of the PNW with an emphasis on geologic history. Covering the geographic area from Southeast Alaska to Northern California and as far east as Montana, this course will teach students about the processes that shape our dynamic Earth and the systems which make our natural environment so unique. The course objective is for students to gain an understanding of natural processes while also recognizing the extraordinary geologic features surrounding the Columbia River Gorge through hands-on experiences. Students will engage in on-site labs, quizzes and tests given a provided rubric, and 3 off-site field-study trips to Mt.Hood, Oregon Coast, & Columbia River Gorge. As we investigate topics by taking an in-depth look at the history of our Earth and the timeline we continue to construct living on it; this course will provide a curious understanding and environmental stewardship towards our ever-changing planet.

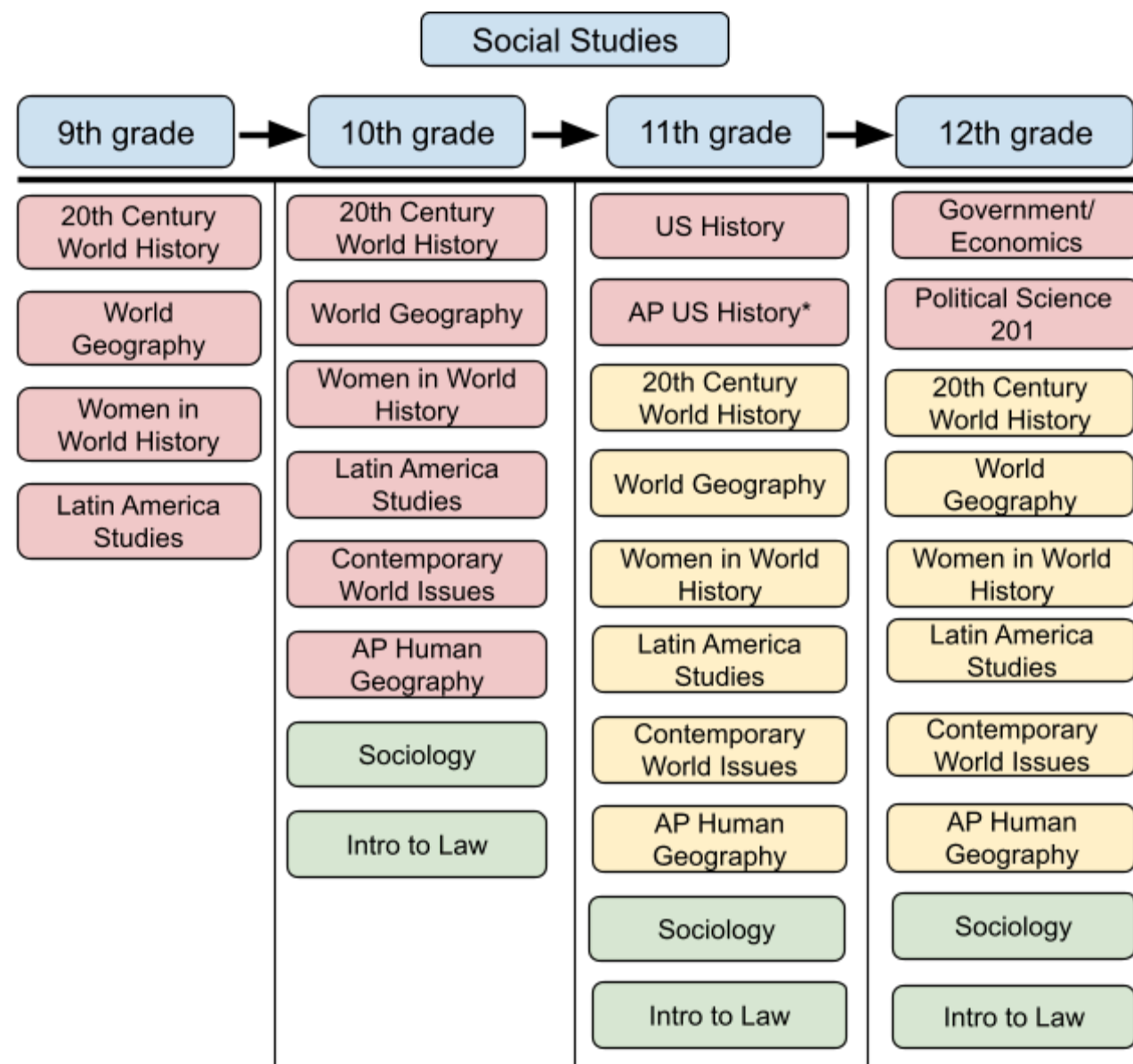
#### **0300100 EARTH SCIENCE (SC)**

**Grades: 11,12**  
**Length: 2 Semesters**

This is a year-long course focused on the living systems of planet Earth with particular emphasis on our backyard, the Columbia River Gorge. Topics include watersheds, glaciers, volcanoes, weather, climate change, renewable energy, food systems, and sustainability. The course focuses on the natural processes which make the Hood River Valley and Columbia Gorge geologically, ecologically, and culturally unique. Assessments will include (but are not limited to) tests, projects and lab reports. Students should expect weekly exploration along the Indian Creek Trail as part of the class.

## Social Studies

You must earn 3 credits in Social Studies to graduate. The Social Studies program connects students to their world. Courses develop the knowledge, critical thinking, and interpersonal skills necessary to be a responsible and responsive member of society (local, national, and global). Through study, simulation and application, students learn about conflict, social decision making, and social problem solving. Within their four-year program, all students take courses in global geography, American history, economics, and government. Students can expect to learn skills which apply to career opportunities in the fields of Human Resources and Business & Management such as law, economics, political science, business, social services, and education.



- Students must earn a total of 1.0 credits in Global Studies (GS), 1.0 credit in US History (US), .50 credit in Government (GV), and .50 credit in Economics (EC) to graduate. Courses highlighted in PINK follow the recommended sequence. Courses highlighted in YELLOW are Global Studies credits that can be taken in addition to required US, GV, EC courses or if a student has not met the requirement. Courses highlighted in GREEN are Social Studies elective courses.
- Courses marked with an asterisk (\*) provide the option of earning dual credit (college credit in addition to high school credit).
- Scroll down to see the length for each course and additional information.

Course	Description
<b>0405309 20TH CENTURY WORLD HISTORY (GS,EL)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 1 Semester</b> <b>Prereq: None</b>	<p>This course covers major events in world history from 1900 to present, including the Age of Imperialism, the World Wars, the Great Depression, the Cold War, and Colonial Independence. Particular focus will be placed on ideas and concepts that shape history like communism, capitalism, imperialism, totalitarianism, fascism, and colonialism, as well as cause-and-effect relationships that connect the history of the 20th century to today's world.</p>
<b>0400109 WORLD GEOGRAPHY (GS,EL)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 1 Semester</b> <b>Prereq: None</b>	<p>This course will include place, name and geographical recognition which will enable students to recognize and identify the regions and physical features of the world. By studying Geography students will understand the relationships that tie human activity together. The world is undergoing globalization on a large scale as a result of the rapid transfer of information and technology. The more we understand our world the better prepared we will be to address the issues that confront our future.</p>
<b>0406509 WOMEN IN WORLD HISTORY (GS,EL)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 1 Semester</b> <b>Prereq: None</b>	<p>Women comprise over half of the world's population, but their contributions to history and the stories of their lives do not generally comprise half of what is taught or learned in general courses in World History. During the Semester we will be looking at the events, eras, and trends that have made up our collective history, and the roles women have played around the world. There will be opportunities to learn about significant women that have made important contributions to our world, and to understand how they impacted political, economic, and social history. Activities may include reading, writing, discussions, film studies, tests, and a research project. Students will be expected to demonstrate higher level thinking skills and an ability to communicate effectively.</p>
<b>0406109 LATIN AMERICA STUDIES (GS/EL)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 1 Semester</b> <b>Prereq: None</b>	<p>This is a Semester-long course to serve as an introduction to Latin America from the pre-Columbian era to the present. Using an interdisciplinary approach, the course will examine the geography, history, culture, politics, economy, and environment of Latin America.</p>
<b>0406409 CONTEMPORARY WORLD ISSUES (GS/EL)</b>	
<b>Grades: 10,11,12</b> <b>Length of course: 1 Semester</b>	<p>Who are we as individuals, communities, a nation, a world -- and what is the impact we have on one another socially, economically, environmentally, and politically? These questions will be the focus of Contemporary World Issues. The class will focus on events taking place in the world today. It will take into account historical background and geographical and cultural factors that led to these events as well as how these events will impact contemporary societies. The class will include reading, writing, and speaking tasks, and will assume an interest in events taking place in world society.</p>
<b>0400400 AP HUMAN GEOGRAPHY (GS/EL)</b>	
<b>Grades: 10,11,12</b> <b>Length of course: 2 Semesters</b>	<p>Advanced Placement Human Geography is a rigorous course that focuses on the distribution, processes, migration, culture, language, religion, ethnicity, political geography, economic development, industry, agriculture, and urban geography. Students will be</p>

prepared for the AP Human Geography Exam in May. Seating is limited. Preference will be given to students in grades 10-12.

#### 0425809 SOCIOLOGY (EL)

**Grades:** 10,11,12  
**Length of course:** 1 Semester

Sociology is the study of human society and social behavior. Studying sociology helps us to step back and look at our own society and others' in an objective way so we can try to understand social behavior with fresh eyes! In this course, we learn about the history & theories of sociology, the value of research methods, and learning to "see" with the sociological perspective and imagination. Topics we will study include culture, socialization & social norms, collective behavior, social structure, inequality, race & ethnicity, social stratification & mobility, deviance & social control, social change, and the influence of institutions like the family, religion, government & school.

#### 0425419 PSY201a: GENERAL PSYCHOLOGY (EL)

**GRADE LEVELS:** 11, 12  
**LENGTH OF COURSE:** 1 Semester  
**PREREQUISITES:** Concurrently enrolled in RD115/WR115, WR121, AP English Literature  
**Alignment:** PSY 201a, dual-credit CGCC

This is a general psychology college-level course for juniors and seniors. Surveys major concepts, theories, empirical findings, and historical trends in scientific research, biological psychology, sensation and perception, learning theory, memory, language, cognition, consciousness and human development. Examines popular trends and overarching themes of heredity vs. environment, stability vs. change, and free will vs. determinism. Emphasizes the sociocultural approach which assumes that gender, culture, and ethnicity are essential to understanding behavior, thought and emotion. Satisfies a social science requirement for many majors, including Pre-Nursing, Education, and Early Childhood ED and family services degrees. This is a college level course with 4 CGCC credits optional. **There is a reduced requirement option for students seeking HRVHS credit only.**

#### 1505109 INTRODUCTION TO LAW (EL)

**Grades:** 10,11,12  
**Length of course:** 1 Semester  
**Prereq:** None

This course is designed to provide students with an introduction to America's legal system, as well as to provide insight into the causes and consequences of legal and societal problems relevant in the United States today. Throughout the course, students will have opportunities to explore landmark cases, legal careers, and contemporary issues in law.

#### 0410100 US HISTORY (US)

**Grade:** 11  
**Length of course:** 2 Semesters  
**Prereq:** None

This course examines the history of the United States from the 1880s to the present day with an emphasis on how political, economic, and social developments shaped the conditions, attitudes, and values of present-day America. Subjects to be discussed in readings and in class include the Gilded Era, Progressive Era, the Roaring Twenties, the Great Depression, Roosevelt's New Deal, World War II, the Cold War, the Civil Rights movement, the Vietnam War, Johnson's Great Society, the student protest and counterculture movements of the 1960s, and social changes in recent decades.

#### 0410400 AP US HISTORY (US)

**Grades:** 11  
**Length of course:** 2 Semesters

AP U.S. History is a rigorous course focused on preparing students for the AP U.S. History test in May. Extensive college-level reading assignments and frequent writing assignments make strong academic skills a must. Expect three to four hours of homework a week, with more in the month preceding the AP test. **Students can earn Columbia Gorge Community College credit for History 201, 202, 203**



## 0415000 - GOVERNMENT (0415109 (GV) / ECONOMICS (0420209) (EC)

**Grade: 12**

**Length of course: 2 Semesters**

**Prereq: None**

The Government portion of the course is a study of the various types of political and economic systems existent in the world today. The major emphasis, however, is on the American political system. Students will learn about: 1) the history and development of the major theories of governments; 2) the contemporary political and economic systems of the world; 3) the development, history, and application of the U.S. Constitution; 4) local and state governmental systems; 5) the American judicial system; and 6) political parties. The course is designed to help students understand and to be able to function within the governmental institutions that affect them.

The Economics portion of the course is a survey of the major economic activities of the modern world. The course explores a variety of topics, from trade-offs, scarcity, and opportunity costs, to supply and demand, international economics, and the role of government in the economic process. Students will engage in a variety of activities which incorporate all styles of learning, economic decision making, and problem solving.

## 0415300 - POLITICAL SCIENCE 201 (0415709) (GV) / ECONOMICS (0420209) (EC)

**Grade: 12**

**Length of course: 1 Semester**

**Prerequisite: passing grade in AP US**

**History.**

Political Science 201 is a college level course designed to give a comprehensive understanding of government and politics in the United States. The course will include the study of the broad concepts needed to understand US politics and governmental systems as well as analysis of specific examples. It will require familiarity with the ideas, individuals, groups, and institutions that make up US politics. Students must meet the high expectations for the course and share the responsibility for mastery of the course objectives. This will involve the careful “reading for understanding” of the text and other readings, class participation, and cooperation and collaboration with peers throughout the Semester. **Students can earn Columbia Gorge Community College credit for Political Science 201.**

The Economics portion of the course is a survey of the major economic activities of the modern world. The course explores a variety of topics, from trade-offs, scarcity, and opportunity costs, to supply and demand, international economics, and the role of government in the economic process. Students will engage in a variety of activities which incorporate all styles of learning, economic decision making, and problem solving.

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## AVID Electives

AVID (Advancement Via Individual Determination) is a college readiness program that targets students who are capable of honors level work and success at a four year college with a little additional support and structure. AVID is a program that gives students the support and skills they need to do well in high school and be prepared for college. AVID has a proven track record in bringing out the best in students and helping them reach their academic potential. AVID students will develop the determination to push themselves, succeed in higher level classes, and be prepared for college. Additionally, AVID classes do yearly college visits, community service, and team building activities.

Course	Description
<b>2205431, 2 AVID HIGH SCHOOL PEER TUTOR - (EL)</b>	
<b>Grades: 11, 12</b>	Students will learn to facilitate and guide students during the group tutorials. Additionally, tutors will serve as role models for good note taking and organizational skills. AVID peer tutors will be onsite at the high school. Students will earn a letter grade for this class based on their performance and consistency tutoring students. Additionally, there is mandatory training at the beginning of each term.
<b>Length: 1 Semester (may be repeated for credit)</b>	
<b>Prereq: AVID teacher approval and selection through application process.</b>	

## 2205421, 2, AVID MIDDLE SCHOOL PEER TUTOR - Middle School (EL)

**Grades:** 11, 12

**Length:** 1 Semester (may be repeated for credit)

**Prereq:** AVID teacher approval and selection through application process.

Students will learn to facilitate and guide students during the group tutorials. Additionally, tutors will serve as role models for good note taking and organizational skills. AVID MS peer tutors will be needed at the middle schools and need to provide their own transportation.. Students will earn a letter grade for this class based on their performance and consistency tutoring students. Additionally, there is mandatory training at the beginning of each term.

## 2200710 AVID 9 (EL)

**Grades:** 9

**Length:** 2 Semesters

**Prereq:** Selection through application.

The AVID 9 course is designed to prepare students for the challenges they will face in a rigorous course of study in high school. We will focus on time management, studying, note taking, and leadership. Many of our activities will be rooted in the WICOR strategies (Writing, Inquiry, Collaboration, Organization, and Reading) as the skills are the backbone of all classrooms. Students will receive tutorial time in order to gain a greater understanding of difficult subject matter from their classes. Since this is a college prep class, students will need to commit to community service and extra-curricular expectations. Concurrent enrollment in advanced courses is required to promote college eligibility.

## 2200720 AVID 10 (EL)

**Grades:** 10

**Length:** 2 Semesters

**Prereq:** Successful completion of AVID 9 or selection through application.

AVID 10 is designed to prepare students for the rigor involved with succeeding at a four-year college. AVID 10 builds upon students' critical thinking and organization skills, and places a greater understanding of difficult subject matter from their classes. Since this is a college prep class, students will need to commit to community service and extra-curricular expectations.

## 2200730 AVID 11 (EL)

**Grades:** 11

**Length:** 2 Semesters

**Prereq:** Successful completion of AVID 10 or selection through application.

AVID 11 is designed as the next foundational level of the 4-year high school sequence. Students will engage in higher levels of thinking, reading, writing and oral language skills that are needed to prepare students for the level of work required to produce their culminating college and scholarship applications for senior year. Students will also engage in college bound activities, methodologies and tasks that will facilitate success in their AP and college credit classes (while also getting weekly tutorial support). Topics include testing, preparation, exploration and college fit, and finances. Since this is a college prep class, students will need to commit to community service, extracurricular, and ACT/SAT expectations. Concurrent enrollment in advanced courses is required to promote college eligibility.

## 2200740 AVID 12 (EL)

**Grades:** 12

**Length:** 2 Semesters

**Prereq:** Successful completion of AVID 11

AVID 12 is the culmination of the AVID program and prepares seniors for entrance into four-year colleges by emphasizing analytical writing, preparation for college entrance and placement exams, college study skills, oral language development, note taking, and research. Students will receive specialized guidance while applying for colleges, scholarships, and financial aid. AVID students are required to make oral presentations to the class on topics related to career searches, contemporary issues, and social concerns. Since this is a college prep class, students will need to commit to community service and extra-curricular expectations. Concurrent enrollment in advanced courses is required to promote college eligibility.



## Career Education Electives

### 2215321, 2 COOPERATIVE WORK EXPERIENCE (CE)

**Grade: 11, 12**

**Length of course: 1 Semester**

**Prereq: Currently employed outside of school. Complete a required application.**

Cooperative Work Experience students earn credit for successful employment in a part-time job setting. It allows students an opportunity to develop positive and productive work habits before they graduate from high school. To enter the program, an application is required and must be completed and returned by the deadline date as noted on the application. You will learn to write a Cover Letter, Resume, and fill out timesheets. There will be an Employer Verification form due at the end of the term. This class has deadlines that are imperative to meet. Students who do not have a job within the first 5 days of the semester, will be dropped with a NP and added to a Study Hall.

### 22151S1, S2 INTERNSHIP (CE)

**Grades: 11,12**

**Length of course: 1 Semester**

**Prereq: students must provide own transportation to internship, attendance is monitored**

Internship provides students with insights into career pathways through firsthand experience in the community. Students spend the first few weeks in the classroom fine-tuning their employment skills, resume/letter writing, and designing learning objectives and their notebook. Students will also receive guidance on completing the Extended Application as part of this class. Students must be able to complete all requirements independently or with minimal guidance. During the placement, students will work with their community sponsor at the job site to see the realities of possible career opportunities! Students complete their internship with a required project display and oral presentation as their final. Students are assessed on the quality of the notebook, journal, project, display, presentation and Career Related Learning Standards. Please note that students will not be placed at sites where family members are employees or owners.

### 1515221, 2 STUDENT FIREFIGHTER (EL)

**Grades: 11,12**

**Length of course: 1 Semester**

**Prereq: Advisor approval; Note: Student must be age 16, valid driver's license, acceptance by local Fire Department into program (may be repeated for credit)**

This is an after school course. Students are required to join a local fire department. Their local fire department drill instructors and the HRVHS student firefighter liaison will outline requirements for drills, skill testing, potential school-wide assemblies, and other activities. Student fire fighters learn the chemistry and behavior of fires, stages of flame behavior, and appropriate suppression methods. Students complete the Oregon State Fire Marshal's Basic Firefighter Course. Students have the option of becoming proficient in Emergency Medical Procedures. Students must also have the Chief of their respective Fire Station sign off on being a mentor for the student. Choosing this path to complete the EA project requires the student to be interested and planning to pursue a career in this or a related area.

Course	Description
<b>1700111,2 COMMUNITY WORKS VOCATIONAL EDUCATION (CE/FA)</b>	

**Grades: 9\*,10, 11, 12, 12+**  
**(9th grade with teacher and admin approval)**  
**Length of Course: 1 Semester**

This course provides students with the opportunity to develop positive work attitudes and career-related skills in an off-site setting, at the former Wilson Street Fire Station. Through hands-on, project-based curriculum focused primarily on construction and manufacturing, students will:

- Gain personal employment skills.
- Develop positive work attitudes and work-related skills.
- Engage in career exploration activities that increase a student's awareness of personal strengths, interests and post-secondary options.
- Experience a variety of employment settings through opportunities made possible by community partnerships.

Students will participate in school and community work sites for a portion of the Semester. Based on their skill level and performance in the Community Works classroom, students may work under varying degrees of supervision at the work site - in small groups, with a job trainer, or they may work independently. The purpose of work experience is to provide a platform for students to develop and enhance emerging employability skills like: being on time, working cooperatively with others, demonstrating initiative, receiving constructive feedback appropriately, etc.

### **Communications / Leadership**

Students find that a blend of Leadership, Communications and Computer Education courses not only provides a great foundation for a career in the business world but also provides an extremely useful foundation for personal success in almost any career area.

Course	Description
<b>1110409 YEARBOOK (EL)</b>	

**Grades: 10,11,12**  
**Length of course: 1 Semester (may be repeated for credit)**  
**Prereq: None**

Yearbook is a production class in which students design and produce the school's yearbook. Students work in all phases of production: writing, designing, advertising, graphics, layout, photography, and distribution. Students are evaluated on their ability to meet deadlines, quality and quantity of work produced, and ability to work with others. Students must be dedicated, mature, and attend class regularly. Background in writing, photography, and graphic arts skills is helpful. This class will help students interested in careers in journalism and communications. Second-year students will be assigned leadership roles to facilitate the yearbook production.

<b>1110109 JOURNALISM (EL)</b>	
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**Grades: 10,11,12**  
**Length of course: 1 Semester (may be repeated for credit)**  
**Prereq: None**

Journalism is a class focused on the production of student-created media. In this class we make a weekly news video (*What's Up?*) as well as other media published on our website, [hrvtalon.com](http://hrvtalon.com). Students learn professional journalism standards, interview techniques, camera skills, video editing, and creative problem-solving.

<b>2210300 STUDENT GOVERNMENT LEADERSHIP (EL)</b>	
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**Grade: 9,10,11,12**  
**Length of course: 2 Semesters**  
**Prereq: Elected to ASB or class office**

Students will conduct student government business relating to their elected positions. Students will enhance their leadership, teamwork, problem solving, and organizational skills. ASB meetings, assemblies, community service, homecoming, public relations, leadership training, calendar work, and budget expenditures, are just a few of the activities students will be involved in. Students are expected to dedicate at least 30 hours outside of

class time to school/community service activities EACH quarter. If for some reason, a student is asked to step down from his/her elected office, the student will be required to withdraw from the class.

## 2210109 LEADERSHIP (EL)

**Grade: 10,11,12**

**Length of course: 1 Semester (may be repeated for credit)**

Leadership students will develop leadership, teamwork, problem solving, and organizational skills. Assemblies, community service, staff appreciation, homecoming, Link Leader activities, public relations, and leadership training, are just a few of the class activities. Leadership will focus more on student-directed activities allowing students to create, execute, and evaluate their own ideas. Students must demonstrate commitment, personal responsibility, and focus to be successful in Leadership.

## Health & PE

The department of Health and PE is strongly committed to developing each student's ability to achieve and maintain a state of lifelong health and wellness. Central to leading such a lifestyle is the application and knowledge of wellness, prevention, fitness, recreation, and motor skill development. Because students vary in their strengths and weaknesses, we encourage each student to achieve success through his/her individual strengths. Students are assessed based on levels of participation, sportsmanship and personal fitness improvements. All courses are coed. Students may be enrolled in one of each offered PE class per semester (Athletic Development, Personal Fitness, & Advanced PE) and should have no more than one PE class per day. With teacher approval (out of necessity) a student possibly could take an additional Personal Fitness or Advanced PE class. Students shouldn't have two Athletic Development courses in one Semester.

Course	Description
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### 0800109 WELLNESS PE 9 (PE)

**Grade: 9**

**Length of Course: 1 Semester**

**Required for 9th grade students - automatically forecasted**

Wellness PE's main focus is improving student fitness. Fitness testing is our way to gauge, and monitor, improvement throughout the Semester. The F.I.T.T. principle will be used to guide our activity, in all fitness that we do. Our other focus will be on playing, building skill, and learning strategy of various individual and team games.

### 0805109 WELLNESS HEALTH (HE)

**Grade: 9**

**Length of Course: 1 Semester**

**Required for 9th grade students - automatically forecasted**

Wellness Health is designed to assist students in the development of skills and behaviors centered around the following units: fitness and exercise; nutrition and eating disorders; mental health (body image, depression, suicide prevention, coping skills); tobacco, alcohol, illegal substance abuse, refusal skills; and reproductive health.

### 0800121,2, ADVANCED PE (PE)

**Grade: 10,11,12**

**Length of Course: 1 Semester (may be repeated)**

**Prereq: Wellness PE 9**

Advanced PE will build on the concepts and activities taught in Wellness PE 9. Students will improve and maintain personal fitness levels (cardiovascular endurance, muscular strength, muscular endurance, and flexibility), and learn lifelong fitness activities. Fundamentals, skills, strategies, and rules will be taught as they connect to a variety of activities/sports. Students will be expected to participate in activities that are both individual and team oriented.

### 0800531,2, PERSONAL FITNESS (PE)

**Grades: 10,11,12**

**Length of course: 1 Semester (may be repeated for credit)**

**Prereq: Wellness PE 9**

This course teaches components of fitness and the optimum level of fitness concepts: development of cardiovascular strength, specific muscle training, flexibility, circuit training, and lifelong fitness techniques are part of this Semester course. Students will be evaluated on daily participation, pre and post test evaluations, and the development of an individual fitness program. Analysis and application of responsible behavior and learning

to critique personal activity, and proper use of practice and conditioning, team games, yoga, and outdoor pursuits are also part of this class.

#### **0805709 ADVANCED HEALTH (HE)**

**Grades: 11**  
**Length of course: 1 Semester**  
**Prereq: Wellness Health 9**

This course builds on the concepts discussed in Wellness Health. The format assumes a more mature attitude toward topics presented and discussed. Topics include decision making and goal setting, introspection and self-assessment, mental health, substance abuse, reproductive responsibility, environmental health, marriage and family issues, consumer health, and death and dying. Personal introspection is essential for students to become advocates for their own physical, mental, and social health. Numerous guest speakers, presenting varying points of view, are included in the curriculum. Students will learn how to access community and school resources for assistance in resolving personal health issues. Students will be evaluated through projects, role plays, exams, and written work.

#### **0800921, 2 ATHLETIC DEVELOPMENT (PE)**

**Grades: 9,10,11,12**  
**Grade 9 must also take the**  
**Required Wellness PE Course.**  
  
**Length of course: 1 Semester (may be**  
**repeated for credit)**  
  
**Students may only take one Athletic**  
**Development Course per Semester.**

This is a high-level strength & conditioning class designed for the motivated student looking to gain a competitive advantage. The strength training portion of this class will emphasize both Olympic style and Powerlifting lifts for a combination of explosion and power. The strength program will be complemented with a variety of auxiliary lifts to maximize student performance. Speed, power, and agility drills will round out the class program model to help students gain strength/speed throughout the year and help prevent injuries. Students will learn proper lifting and spotting techniques as well as correct body mechanics. Students will be evaluated on daily participation and class engagement. It is highly encouraged that all of our student-athletes take this course to help them get the most out of their athletic potential. From the traditional “varsity” sport athlete to the “gorge” athlete, or the driven student who just wants to improve their health and fitness, this class will be a beneficial, fulfilling challenge.

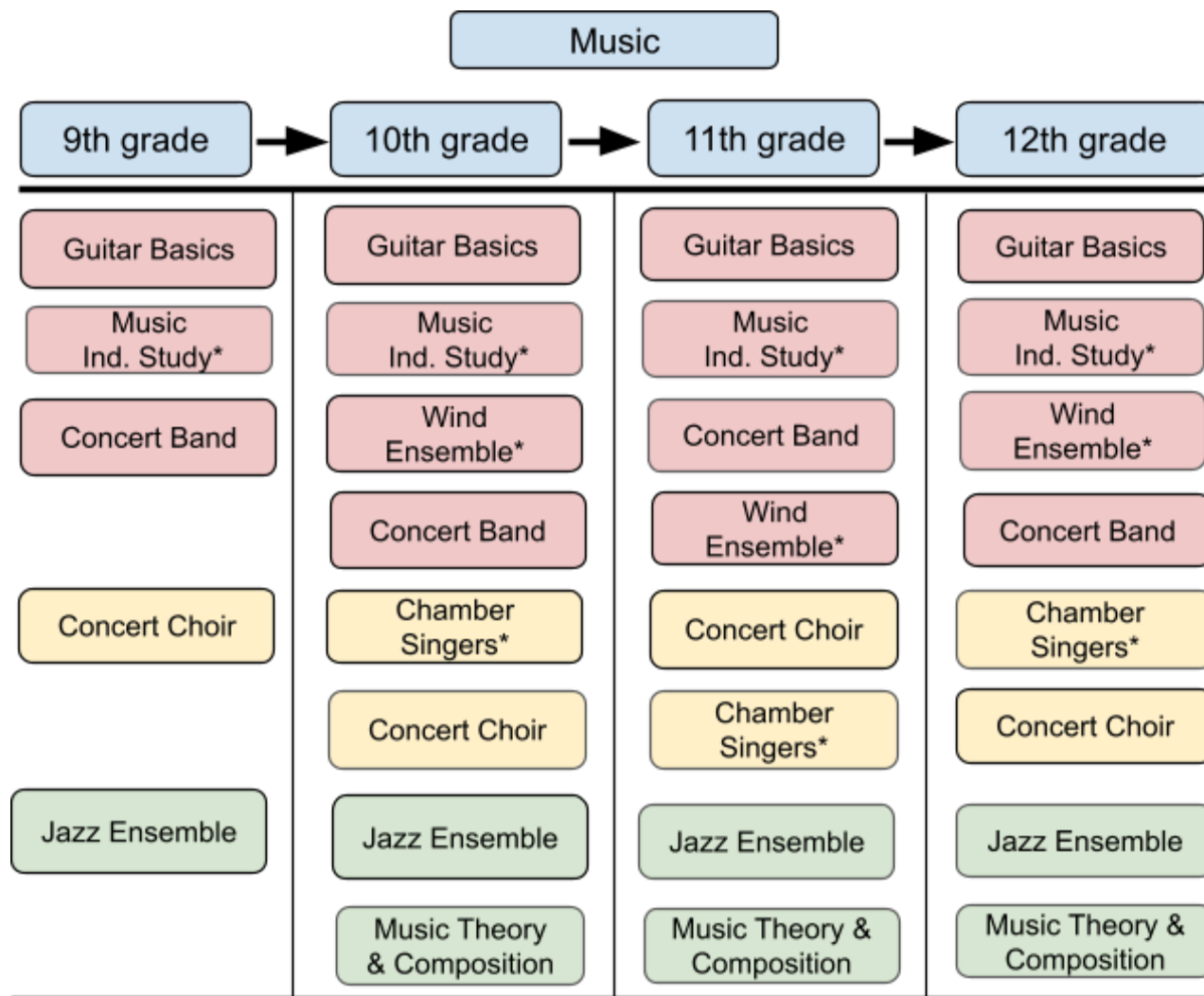
#### **08009ZS1, S2 ATHLETIC DEVELOPMENT - Zero Period (PE)**

**Grades: 9,10,11,12**  
**Length of course: 1 Semester (may be**  
**repeated for credit)**  
**Prerequisite: Students must provide their**  
**own transportation 7:10-8:05 a.m.**  
**Classes will meet Tuesday, Wednesday,**  
**Thursday, and Friday mornings.**  
**Students may only take one Athletic**  
**Development Course per semester.**

This is a high-level strength & conditioning class designed for the motivated student looking to gain a competitive advantage. The class will meet four times a week in the morning before the regular start of the school day. The strength training portion of this class will emphasize both Olympic style and Powerlifting lifts for a combination of power and explosion. The strength program will be complemented with a variety of auxiliary lifts to maximize student performance. Speed, power, and agility drills will round out the class program model to help students gain strength/speed throughout the year and help prevent injuries. Students will learn proper lifting and spotting techniques as well as correct body mechanics. Students will be evaluated on daily participation and class engagement. It is highly encouraged that all of our student-athletes take this course to help them get the most out of their athletic potential. From the traditional “varsity” sport athlete to the “gorge” athlete, or someone who just wants to improve their health and fitness this class will be a beneficial, fulfilling challenge.

## Performing Arts - Music

**Music** courses offer performance opportunities for singers and instrumentalists at many levels and include historical and creative aspects of the arts. The department has a regional reputation for excellence. All classes require outside time for practice and performance. All music classes may be repeated for credit.



- Courses highlighted in **PINK** are Instrument options. Courses highlighted in **YELLOW** are Singing options. Courses highlighted in **GREEN** are zero period options. The correct sequence is shown moving horizontally on the flow chart.
- Courses marked with an asterisk (\*) have a prerequisite..
- Student's may take courses of multiple sequences at the same time.
- Some courses earn .5 credits (1 term) and some courses earn 1.0 credit (2 terms). Scroll down to see the length for each course and description.

### Careers in Performing Arts

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>Class teacher</li> <li>Instrumental Teacher</li> <li>Choir/Band Director</li> <li>Solo Freelance Musician</li> </ul> | <ul style="list-style-type: none"> <li>Sound Engineering</li> <li>Composer</li> <li>Recording /Songwriting</li> <li>Army/Navy/Police Band</li> </ul> |
|---|--|

Course	Description
<b>0510210 CONCERT BAND (FA)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 2 Semesters</b> <b>Prereq: None</b>	This is a beginning to intermediate level band with an emphasis on basic technical principles and playing skills. No audition required, but some previous playing experience (middle school or privately) is recommended.
<b>0510809 GUITAR BASICS (FA)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 1 Semester</b> <b>Prereq: None</b>	This course is designed for beginner to intermediate guitar students to learn the basics of guitar. Topics covered include care/maintenance of the instrument, tuning, strumming, and basic chords. Music reading skills are helpful, but not required. This class will be a combination of group work on certain songs with the option to individually prepare songs of personal interest. Can be taken for one Semester or over multiple Semesters. Each term will culminate in an evening guitar recital showcasing students progress.
<b>0510210 WIND ENSEMBLE (FA)</b>	
<b>Grades: 10,11,12</b> <b>Length of course: 2 Semesters</b> <b>Prereq: Instructor Approval</b>	This is an intermediate to advanced instrumental group that performs often throughout the year at concerts, school events, and festivals. Open by instructor approval.. This ensemble occasionally goes on local and international tours as student interest and fundraising permits.
<b>0510609 JAZZ ENSEMBLE - Zero Period (FA)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 1 Semester (.25 credit)</b> <b>Prereq: Current membership in any music class and by Instructor Approval.</b>	Students must provide their own transportation 7:05-8:00 a.m. This instrumental ensemble plays jazz and pop music, and explores beginning theory and improvisation. The group performs at basketball games, concerts, festivals and competitions. Open to grades 9-12 with instructor approval.
<b>0511009 CONCERT CHOIR (FA)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 1 Semester</b> <b>Prereq: None (music reading is helpful)</b>	This is a beginning to intermediate vocal music class that covers the basics of individual singing and group performance. Strong emphasis on music reading practice and ear training. Low to moderate number of performances.
<b>0514700 MUSIC INDEPENDENT STUDY (FA)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 1 Semester</b> <b>Prereq: Instructor approval</b>	This course is offered to students wishing to study non-traditional band instruments through self-guided study and performance objectives agreed upon with the instructor. Open to string players, pianists, guitarists, or any other instrument not typically found in a concert band setting.
<b>051139 MUSIC THEORY AND COMPOSITION - Zero Period (FA)</b>	
<b>Grades: 10, 11, 12</b> <b>Length of course: 1 Semester (.25 credit)</b> <b>Prereq: Students must be concurrently enrolled in Wind Ensemble or Chamber Singers</b>	This course is designed to prepare students interested in pursuing music in college whether as a music major or minor, or for students interested in composing their own music. Students will learn the fundamentals of music notation, harmony, and melody. Students must provide their own transportation to class from 7:10-8:05 a.m. Students will be expected to complete bi-weekly theory coursework and exams, as well as composition projects.

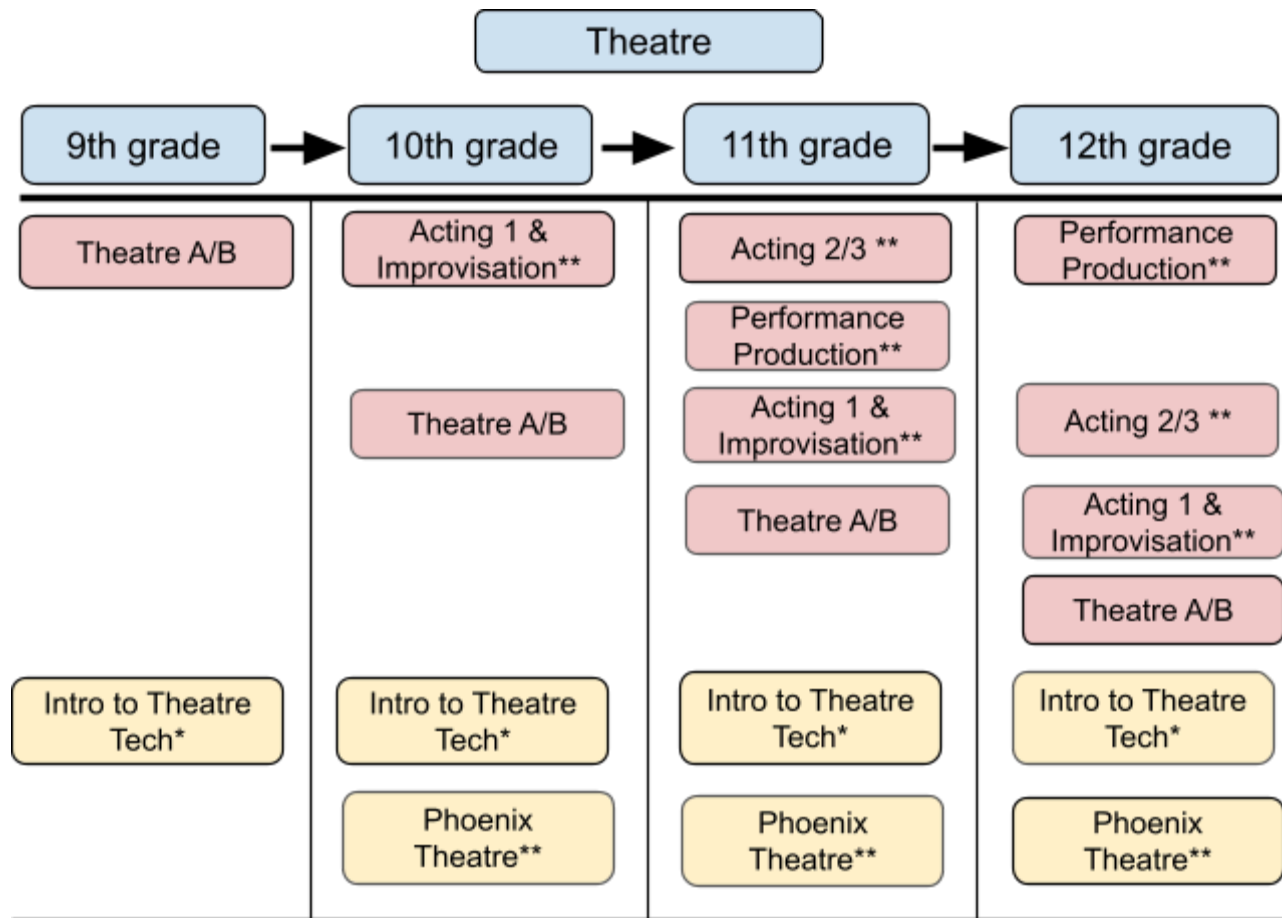


**Grades: 10,11,12****Length of course: 2 Semesters****Prereq: Instructor Approval**

This is an intermediate to advanced choral group that performs advanced musical literature. Open by instructor approval.. Singing experience not required but strongly recommended. Moderate to high number of performances and events. This ensemble occasionally goes on local and international tours as student interest and fundraising permits.

### Performing Arts - Theatre

**Theatre** is a sequential program that allows students to take theater class all four years. Each course relies on knowledge and skills developed in the previous year. By the fourth year, students will have an in-depth knowledge of acting and performance, and appreciate all aspects of theater.



- Courses highlighted in PINK follow a sequence, moving horizontally on the flow chart. Courses highlighted in YELLOW don't follow a sequence.
- Acting 2/3 and Performance Production can be repeated.
- Courses marked with an asterisk (\*) provide the option of earning dual credit (college credit in addition to high school credit).
- Courses marked with two asterisk (\*\*) provide the option of earning dual credit and have additional prerequisites.
- Student's may take courses of multiple sequences at the same time.
- Some courses earn .5 credits (1 term) and some courses earn 1.0 credit (2 terms). Scroll down to see the length for each course and description.

### Careers in Performing Arts-Theater

- Theater Teacher
- Professional actor/actress
- Set Design

- Costume Design
- Director

Course	Description
<b>0500300 TA148: PHOENIX THEATRE (FA)</b>	
<b>Grades:</b> 10,11,12 <b>Length of course:</b> 2 Semesters <b>Prereq:</b> Current membership in any Theatre class and by Audition <b>Alignment:</b> CGCC	TA148 is committed to bringing live theater to children of all ages. The traveling troupe will create, rehearse, and direct productions performed in elementary, middle schools, community events and festivals. Students will learn and be able to utilize the Jean LeCoq and Commedia techniques. Students are assessed on the quality of performance and participation.
<b>0505639 TA111: INTRO TO THEATRE TECH (FA)</b>	
<b>Grades:</b> 9, 10, 11, 12 <b>Length of course:</b> 1 Semester <b>Prereq:</b> None <b>Alignment:</b> CGCC	This course introduces the student to skills required for the operation of tools associated with theater production and equipment. Instruction in the skills required for the operation of lighting and sound equipment will also be taught, as well as prop construction and theatre maintenance. Students are required to assist a Theatre Tech student with at least one Bowe event as a component of this course.
<b>0505621, 2 STUDENT THEATRE TECH (FA)</b>	
<b>Grades:</b> 10, 11, 12 <b>Length of course:</b> 1 Semester <b>Prereq:</b> Teacher approval	Students must be self-motivated and able to work independently. Students will learn the fundamentals in theater maintenance and production. No homework, however, students must work several of the many events that occur in the Bowe throughout the year. Some events will pay the student for their work.
<b>0505110 THEATRE A/B (FA)</b>	
<b>Grades:</b> 9,10,11,12 <b>Length of course:</b> 2 Semesters <b>Prereq:</b> None	<p>Theater A is an experiential class that teaches the basics of acting and provides confidence on stage. Students are expected to participate fully in such movement oriented activities as pantomime, classical mime, improvisation and scene work. There will be a historical component to make the students aware of our early traditions in this art form. Students are assessed through written assignments, objective tests and in class performances.</p> <p>Theatre B takes the scene work farther and then moves into skills actors should have in order to perform safely on stage. Stage combat, and other forms of movement will be taught and all students are expected to participate at all times. Students are assessed through written assignments, objective tests and in class performances.</p>
<b>0505509 TA144: IMPROVISATION (FA)</b>	
<b>Grades:</b> 10,11,12 <b>Length of course:</b> 1 Semester <b>Prereq:</b> Theater 1 (Theatre A/B) <b>Alignment:</b> CGCC	TA144 Using strategies from the Brody Theatre, Upright Citizens Brigade, Second City, students will develop their skills in improv theater. Through classwork and small group practice, the students will be able to perform 45 minute Harolds by the end of the term.
<b>0505519 TA141: ACTING 1 (FA)</b>	
<b>Grades:</b> 10, 11,12 <b>Length of course:</b> 1 Semester <b>Fees:</b> Transcript fee for college credit <b>Prereq:</b> Theatre A/B <b>Alignment:</b> CGCC	TA 141 focuses on the chronological history of western theater. Students will learn the components of the theater including: evolution of the actor's role and the role that theater has played in human cultural development. A variety of acting techniques will be studied as well as works by historically significant authors.. Standards in aesthetics and criticism, history, and culture are addressed. Moderate homework is required and students will be assessed through participation, performance, and objective tests, quizzes, and reading assignments.
<b>0505529 TA142: ACTING 2 / 3 (FA)</b>	



**Grades: 11,12**

**Length of course: 1 Semester (may be repeated for credit)**

**Prereq: Theatre A/B, Acting 1, Improv.**

**Alignment: CGCC**

Students will develop skills in high theater practice, using strategies from Devised Theatre, Viewpoints, Rasa Boxes, Verbatim Theatre and Theatre of the Oppressed. Through these concepts, students will create performance pieces using one or all of the above styles. Students will develop skills in stage combat as well, learning the technique for stage combat using weapons. Students will be assessed through participation and performance.

## 0505709 TA180C: PERFORMANCE/PRODUCTION (FA)

**Grades: 11,12**

**Length of course: 1 Semester (may be repeated for credit)**

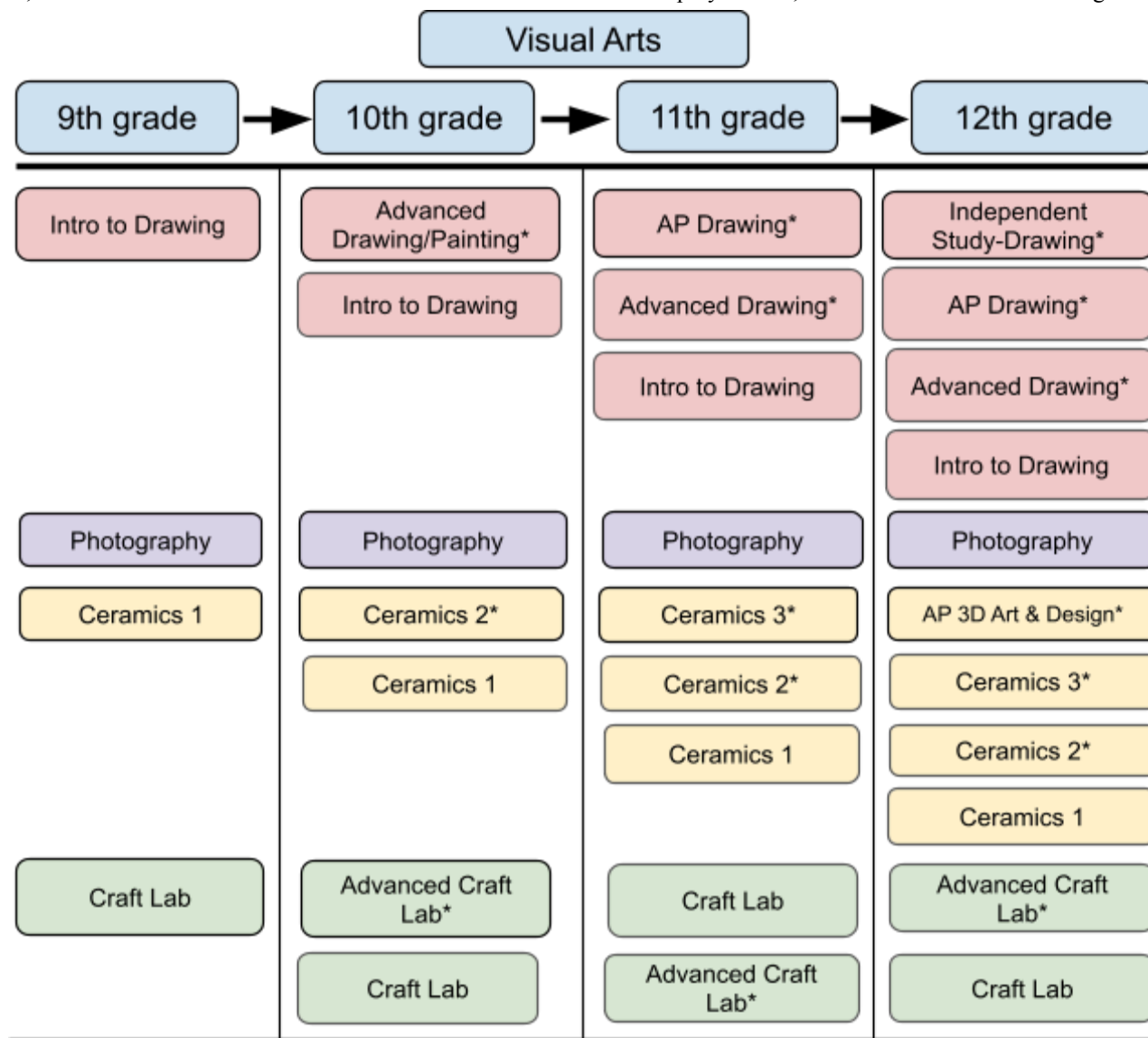
**Prereq: Theatre A/B, Acting 1, Improv.**

**Alignment: CGCC**

Performance/Production allows students to experience the process involved in producing a play. Students will be involved in all aspects of a play from selecting material and creating the characterizations, to designing and lighting the set. Students will be expected to perform on the stage regularly in groups and as individuals and will be required to fill all production positions, both on and off stage at some time during the course. Students will be assessed through various written assignments, and objective tests, but primarily through individual and group performance.

## Visual Arts

Visual Arts courses give students the knowledge, skills and opportunity for creative visual self-expression. Students will research, journal, create, exhibit, and evaluate their work and the works of others. Students will employ critical, creative and reflective thinking skills.



- Courses highlighted in PINK are Drawing options. Courses highlighted in PURPLE are Photography options. Courses highlighted in YELLOW are Ceramics options. Courses highlighted in GREEN are Craft Lab options. The correct sequence is shown moving horizontally on the flow chart.
- Courses marked with an asterisk (\*) have a prerequisite or a portfolio review. Student's may take courses of multiple sequences at the same time.
- Some courses earn .5 credits (1 term) and some courses earn 1.0 credit (2 terms). Scroll down to see the length for each course and description.

## Visual Arts Careers

- Illustrator
- Photographer
- Animator

- Fine artist
- Teacher/University Professor
- Fashion Design

### 0515609 INTRO TO DRAWING (FA)

**Grades: 9,10,11,12**

**Length of course: 1 Semester**

**Prereq: None**

This course is designed for beginners and will teach the fundamentals of observational drawing. An emphasis will be placed on still life drawing, perspective drawing, and work in using value. The assignments and projects will be designed around the elements of art. This course will greatly enhance any further course study in the visual arts program.

### 0515530 ADVANCED DRAWING (FA)

**Grades: 10, 11, 12**

**Length of course: 2 Semesters**

**Prereq: Introduction to Drawing, or Portfolio Review.**

Students who have successfully completed Introduction to Drawing may enroll in Advanced Drawing. This class continues to cover basic perceptual drawing techniques and tools as well as the understanding of the language of drawing in historical and contemporary contexts. Develops critical sighting, measuring, designing, and constructing skills in drawing. We will also explore drawing issues such as mark-making, line surface, space, light and shade, color, and composition using a variety of traditional and non-traditional dry and wet materials. Students will continue to develop their drawing skills with a deeper emphasis on investigation, experimentation, and development of a personal voice as an artist. Students will strive for a synthesis of materials, processes, and ideas in finished works and will document their process, research, experimentation, and revision in sketchbooks and online. This two-semester course is required before moving on to AP Drawing and Independent Study.

### 0517210 AP DRAWING (FA)

**Grades: 10, 11, 12**

**Length of course: 2 Semesters**

**Prereq: Intro to Drawing + Advanced Drawing OR Portfolio Review**

AP (Advanced Placement) Drawing is a program administered by the College Board to provide highly motivated high school students an opportunity to earn college credit in art with a drawing focus. In AP Drawing, students will create a portfolio of work exploring drawing using a variety of traditional and/or nontraditional materials. The Drawing Portfolio is intended to address a very broad interpretation of drawing issues and media. Mark-making, line, surface, space, light and shade, and composition are drawing issues that can be addressed through a variety of means, which could include painting, mixed media, installations, etc. Abstract, observational, and invented works may demonstrate drawing competence. AP Drawing is not based on a written exam; instead, students submit a portfolio in May to include 5 Selected Works (demonstrating drawing skills and synthesis of materials processes and ideas) and 15 Sustained Investigation images (demonstrating drawing skills, practice, experimentation, revision as well as synthesis of materials processes, and ideas) based on an investigation of the student's choosing. Students will be encouraged to develop a strong personal artistic voice. The year will culminate with a

gallery show. It is highly recommended that students considering applying to art school take this class.

### 0517270 INDEPENDENT STUDY-DRAWING

**Grades: 10,11,12**

**Length of Course: Semester**

**Prereq: AP Drawing or Portfolio review**

Students who have successfully completed an AP Drawing portfolio may enroll in Independent Study Drawing. In this class you will continue to explore drawing issues such as mark-making, line, surface, space, light and shade, and color composition with an emphasis on developing a body of work guided by an investigation and/or question of your choosing. Students may create one body of work all year or create several bodies of work. Students will strive for synthesis of materials, processes, and ideas in finished works and will document their process, experimentation, and revision in sketchbooks and online. Students may use class time to work on their applications to art school including documenting art, writing about art, and completing applications. This is an opportunity for students to deeply explore art making based completely on their own interests. It is highly recommended that students considering applying to art school take this class as often students' most synthesized, meaningful work is created during this time. The year will culminate with a gallery show shared with the AP Studio Art students. The class is embedded in the Advanced Drawing and Painting class and AP Drawing class. Independent Study will be about truly becoming an artist in terms of the content and quality of the art-work, work ethic/practice, building an audience, and sharing/selling work to the public.

### 0515919 CERAMICS 1 (FA)

**Grades: 9,10,11,12**

**Length of course: 1 Semester**

**Prereq: None. May not be repeated for credit.**

In this Semester long course students will learn the basics of working with clay. Students will explore foundational pinching and coil construction techniques through multiple creative hand building projects and learn to work with various tools in a studio class setting. Students will have an opportunity to work with several different glazes and acrylic paint. This class will introduce students to the Elements and Principles of Design and other entry level art concepts. Students will learn about current and historically relevant working ceramic artists. Students will be expected to analyze and critique their own work and the work of other artists.

### 0515950 CERAMICS 2 (FA)

**Grades: 10, 11, 12**

**Length of course: 2 Semesters**

**Prereq: Passing grade in Ceramics 1**

Students will be introduced to solid sculpting, slab construction, and other more advanced techniques for clay arts, building on the skills and concepts learned in Ceramics 1. Students must have previously demonstrated a good understanding of the clay building methods covered in Ceramics 1 and be self-motivated and responsible studio participants. Students will learn about current and historically relevant working ceramic artists. Students will be expected to analyze and critique their own work and the work of other artists.

### 0515960 CERAMICS 3 (FA)

**Grades: 10, 11, 12**

**Length of course: 2 Semesters**

**Prereq: B or higher in Ceramics 2**

Students will take on more challenging and complex clay projects that will include a Ceramic Artist Research project, making a teapot set and working with found objects. Students will have the opportunity to do projects on the pottery wheel as well as handbuilding with clay. This class is for students who are strongly motivated to continue with ceramics after successfully completing Ceramics 1 and both Semesters of Ceramics 2. Students will learn about current and historically relevant working ceramic artists. Students will be expected to analyze and critique their own work and the work of other artists.

## 0517500 AP 3D ART & DESIGN (FA)

**Grades:** 11, 12

**Length of course:** 2 Semesters

**Prereq:** B or better in Ceramics 1, 2 and 3

AP (Advanced Placement) 3D Art and Design is a program administered by the College Board to provide highly motivated high school students an opportunity to earn college credit in art with a three dimensional focus. Students will create a portfolio of work using ceramic or other sculptural mediums. Students submit a portfolio of artwork in May to the AP College Board. The portfolio will include 15 Sustained Investigation images that will document your process and results of exploring a chosen concept through 3D materials and 5 Selected Works (5 finished works that best exemplify and showcase the students work). Students will be encouraged to develop a strong personal artistic voice. Grades for the class will be based on completion of the portfolio, research and work habits as well as presentation of work. The year will culminate with a gallery show. It is highly recommended that students considering applying to art school take this class

## 0516709 PHOTOGRAPHY (FA)

**Grades:** 9, 10,11,12

**Length of course:** 1 Semester

**Prereq:** None

This is an Introduction to Photography Course, which delves into the use of the Digital Camera both the Cellphone and the DSLR. DSLR Cameras provided, or bring your own. Students will learn about the elements and principles of photography, history and evolution of the photographic image to more current day contemporary practices and applications. Students should be ready and willing to take a lot of photographs, be challenged with a number of creative projects that push their inquiry skills , such as documentary, fashion, black and white,interviews, color, nature, landscape, action, abstraction, and projects which build independent choice. Students will learn editing applications on Adobe Lightroom and Photoshop, print and frame images for display and learn how to hone in and start their own independent Photography hobby and practice at a higher level.

## 0515409 CRAFT LAB (FA)

**Grades:** 9, 10, 11, 12

**Length of course:** 1 Semester

**Prereq:** None. Can be repeated for elective credit

In this hands-on studio makers class, students explore the art of craft as it relates to contemporary craft culture, professional industry practices, the DIY movement and college art and design preparedness. We focus projects around a wide variety of sustainable materials and technology new and old. We explore the history and culture through craft and learn about these cultures through hands-on making. Students are encouraged to bring their personal histories, great ideas and can do problem solving spirit into this hands-on project based environment. Projects will cover clothing deconstruction, found object furniture making, toys and games, lights and upcycling, jewelry with the laser cutter, and sustainable felted wool fibers. Students will also experience the marketing and selling of goods both in the local community and online to expose them to the world of selling. Group and individual projects will build real world skills, higher expectations and an appreciation of oneself and others. All artworks created in this class can be used for all AP, College, and Employment applications.

## 0515450 ADVANCED CRAFT LAB (FA)

**Grade level:** 10, 11, 12

**Length of course:** 2 Semesters

**Prereq:** Craft Lab or AP Art Course

Advanced Craft Lab is for students that are looking to hone their advanced maker skills. To focus more independently on projects of your own and create a line or body of work, product, clothing brand, fashion portfolio, laser cut sculptures, screen printing , lamps, Block prints or something well beyond the scope of what happened in the original Craft Lab. Students will need to be able to work independently, be very self motivated , keep an engaged sketch book and design portfolio while being able to work on big projects that take research, design problem solving , prototyping and time. This is an awesome class for people who want and or love to make things, who enjoy processes, techniques, and experimenting and enjoyed Craft Lab. This class can also be taken for AP 3D credit.

**Grades: 9,10,11,12**

**Length of course: 1 Semester**

This course explores communication across various art disciplines and mediums. This is a class in which the emphasis is on receptive and expressive communication skills. Personal development of ideas and theme will be through the lens of family histories, culture, and experiences using a variety of mediums. Students participating will attend gallery and studio visits along with artist talks. Students will learn basic composition skills and be exposed to a variety of artistic modes in a way that helps students to construct, reinforce, or demonstrate their understanding of a subject. An environment where students communicate ideas and concepts into objects and visual experiences will be developed. Through a curriculum designed to introduce the importance, impact, and influence of visual arts on the individual and society, students receive hands-on instruction in a variety of media, while developing a critical understanding of their art practice within contemporary culture. **This course is a great fit for students looking for an art class at a slower pace with more flexibility to focus on self growth, and regulatory skills. This is also a great option for students who like to help and be a peer mentor.**

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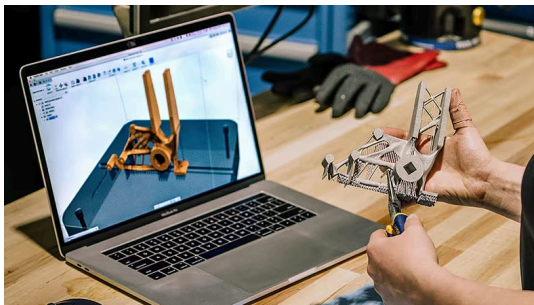
### Career Technical Education (CTE)

Hood River Valley High School offers a wide variety of Career and Technical Education (CTE) courses. CTE programs use 21st century technology to support students in acquiring technical skills, professional practices, and academic knowledge critical for career success in high-wage, in-demand careers. CTE courses allow students to experience hands-on learning and acquire skills that are transferable to future careers and post-secondary training and education options. The Oregon Department of Education encourages students to take CTE courses because national studies have shown that students who have earned 1 or more credits in a CTE program of study have a higher likelihood of graduating on time. Each Program of Study offers students a sequence of classes (including some for college credit) the academic knowledge and technical skills to provide a foundation for future careers.

#### What are the benefits of completing a career pathway?

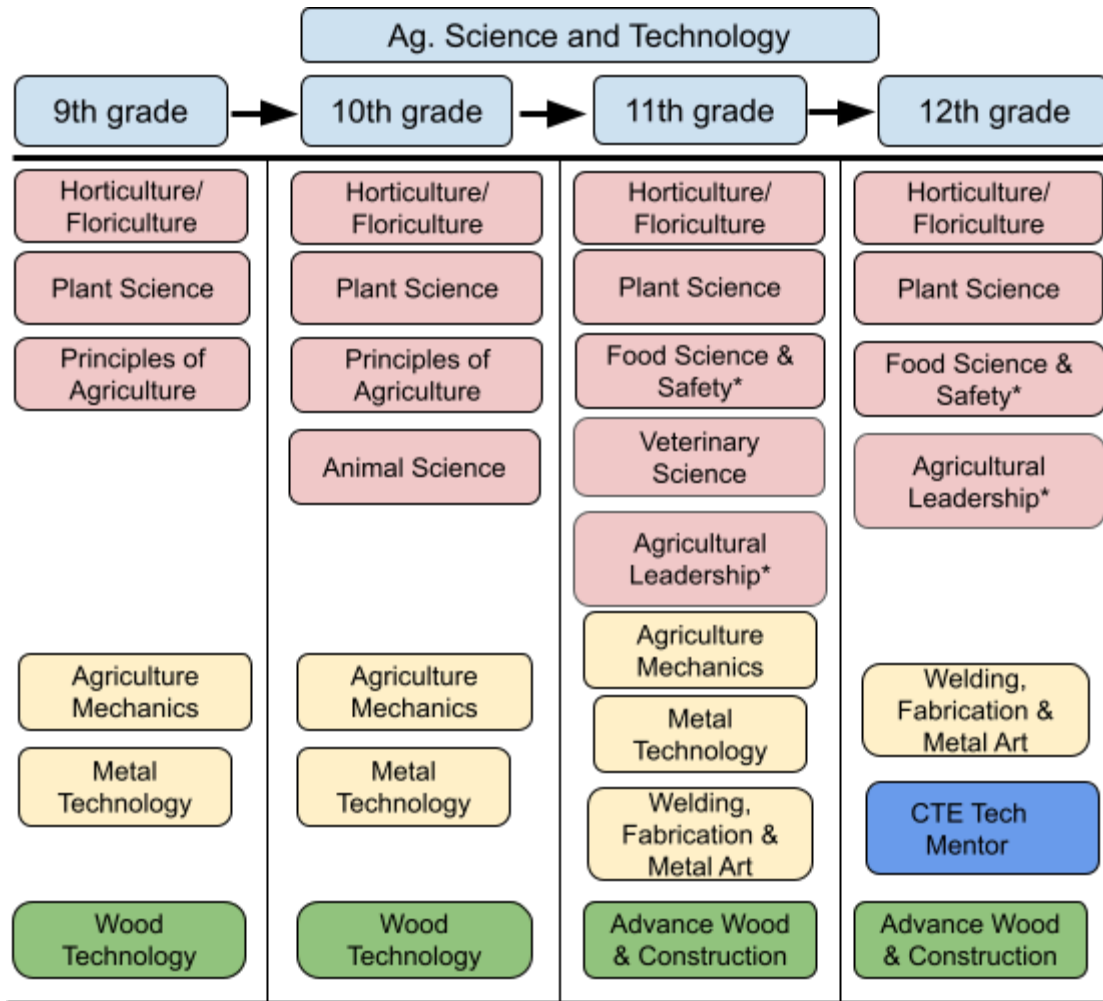
1. Provides students with industry-specific skills and knowledge, increasing immediate earning potential.
2. Students can gain Industry Certifications (depending on the courses taken).
3. Differentiates a student from others when applying for employment due to real job site experience.
4. Provides exposure to a wide variety of experiences that help students make an educated decision about their post-high school career path.

**Please note:** In some CTE programs, students will be working in a shop setting (i.e. Wood Technology, Metal Technology, Metal Fabrication) where appropriate attire will be enforced - full length pants, closed-toed shoes, and protective eyewear.





## AGRICULTURE SCIENCE AND TECHNOLOGY



- Courses highlighted in **PINK** are Agriculture options.
- Courses highlighted in **YELLOW** are Mechanics/Metals.
- Courses highlighted in **GREEN** are Wood Technology & Construction.
- Courses highlighted in **BLUE** are open to any CTE pathway instructor approval is needed- scroll down to see the course description.
- The correct sequence is shown moving horizontally on the flow chart- many of these courses are open to additional grades
- Courses marked with an asterisk (\*) provide the option of earning dual credit (college credit in addition to high school credit)
- Each year it is possible to take more than one pink colored course. Scroll down to see the prerequisite details for each course.
- Some courses earn .5 credits (1 term) and some courses earn 1.0 credit (2 terms). Scroll down to see the length for each course.
- To be a Pathway Completer, you must earn 3.0 credits**, you can earn credits in any area including Agriculture, Mechanics/Metals or Wood Technology.

### Careers in Agriculture Science and Technology

- |   |  |
|---|--|
| <ul style="list-style-type: none"> <li>Agricultural consultant</li> <li>Farm manager</li> <li>Fisheries Management</li> <li>Plant breeder/geneticist</li> </ul> | <ul style="list-style-type: none"> <li>Soil Scientist</li> <li>Agricultural Engineer</li> <li>Agricultural Food Scientist</li> <li>Nutrient Management Specialist</li> </ul> |
|---|--|

Course	Description
<b>1805200 PLANT SCIENCE (CE/SC/FA)</b>	
<b>Grades: 9, 10, 11, 12</b> <b>Length of course: 2 Semesters</b> <b>Prereq: None</b>	<p>This course will introduce students to greenhouse management and landscape materials and designs. The course includes horticultural and agricultural career development, leadership, plant growing principles, pruning and grafting techniques, plant marketing techniques, and a 'hands-on' approach to learning plant propagation methods. A student will be able to propagate a variety of plants, identify and define the purpose of plant parts, identify several varieties of common plants used in greenhouse and landscaping operations, and identify careers related to greenhouse and landscaping operations. Through the course students will learn concepts and skills necessary to draw and create a landscape design, and maintain a landscape. Advanced students may have opportunities for independent studies in tissue culture, greenhouse management, aquaculture, and hydroponics. There will be opportunities for involvement in FFA for soils, nursery, and floriculture career development events in the Mt. Hood FFA District.</p>
<b>1800100 PRINCIPLES OF AGRICULTURE (CE/FA)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 2 Semesters</b> <b>Prereq: None</b>	<p>This hands-on course will allow students to experience a sampling of the agricultural industry. Students will gain practical skills in various agricultural topics such as safe tractor operation, caring for and raising livestock animals, growing and marketing ornamental plants and crops, and identifying and learning how to conserve Oregon's natural resources. Students will find that this is a "learning by doing" class that involves real world situations and applications by providing travel and competitive opportunities for students interested in competing in career development events such as parliamentary procedure, agricultural sales, tractor driving, soils and livestock judging, and public speaking. FFA membership is required.</p>
<b>1820300 AGRICULTURAL LEADERSHIP (CE/FA)</b>	
<b>Grades: 11,12</b> <b>Length of course: 2 Semesters</b> <b>Prereq: Requires Teacher Approval</b>	<p>Agricultural Leadership is a year-long course designed for students in 11th and 12th grade at Hood River Valley High School. This course emphasizes the leadership components for an Agriculture student that is in their third or fourth year of Agricultural Education and has instructor approval. This is a technical course intended to introduce and reinforce the fundamentals of leadership development. This class is designed for students that are meeting their Extended Application requirements through FFA, for FFA officers, for Juniors and Seniors that will continue Agricultural Education at the Postsecondary level, and for CTE Program Completers in Agriculture at Hood River Valley High School.</p>
<b>1830500 FOOD SCIENCE AND SAFETY (FA/SC)</b>	
<b>Grades: 10, 11, 12</b> <b>Length of course: 2 Semesters</b> <b>Prereq: Principles of Ag or Animal Science</b>	<p>Food Science and Safety is a specialization course in the CASE Program of Study. Students will complete hands-on activities, projects, and problems that simulate actual concepts and situations found in the food science and safety industry, allowing students to build content knowledge and technical skills. Students will investigate areas of Food Science, including food safety, food chemistry, food processing, food product development, and marketing. Students will maintain a research level Laboratory Notebook throughout the course documenting their experiences in the laboratory. Research and experimental design will be highlighted as students develop and conduct industry appropriate investigations. In addition, students will explore the connections between Food Science and Safety lessons, Supervised Agricultural Experience, and FFA components that are important for the development of an informed agricultural education student. Students will investigate, experiment, and learn about documenting a project, solving problems, and communicating solutions to their peers and members of the professional community.</p>

#### **1810120 ANIMAL SCIENCE (SC/CE/FA)**

**Grades 10,11,12**

**Length of course: 2 Semesters**

**Prereq: None**

This course is a foundational level course where students explore the world of animal agriculture and develop a management guide for an animal of their choice. Areas of study include history and domestication, handling and behavior, anatomy and physiology, nutrition, reproduction, genetics, health, selection, and marketing. Students will identify careers and opportunities related to the production of livestock. This class gives students the opportunity to dissect fetal pigs and other various animal organs. Participation in FFA will be strongly encouraged and students will have opportunities to compete in public speaking and livestock judging career development events in the Mt. Hood FFA District.

#### **1899811, 2 COOPERATIVE WORK EXPERIENCE IN AGRICULTURE (CE/FA)**

**Grades: 11,12**

**Length of course: 1 Semester (may be repeated for credit)**

**Prereq: meet with instructor**

Students will meet with the instructor to develop a plan for a supervised agricultural experience project. The student and instructor will work together to form guidelines to meet the student's goals for the SAE project. The student will apply for FFA District Proficiency with their SAE project. This class will require the student to work independently.

#### **1810520 VETERINARY SCIENCE (SC/CE/FA) \*not offered 2024-2025 school year**

**Grades: 11,12**

**Length of course: 2 Semesters**

**Prereq: B or better in Biology or Animal Science**

This course will provide motivated students with foundations in veterinary science applications or raising and breeding animals. First Semester will focus on livestock and companion animals. Students will study and apply techniques regarding various treatments and basic vet care. Topics of study will include anatomy and physiology, diseases, parasites, viruses, and preventative care. Students will explore career opportunities in veterinary related fields.

#### **1805320 HORTICULTURE / FLORICULTURE (CE/FA)**

**Grades: 9,10,11,12**

**Length of course: 2 Semesters**

**Prereq: None**

This class will cover the elements and principles of design, examine the uses of fresh-cut flowers and foliage, explore the mechanics and safety of a variety of flower designs, and teach students to apply design concepts used in the class through hands-on activities. Students will learn about line and line mass arrangements, accessories, bases and backgrounds, dried flowers, and how to complete flower arrangements for special occasions. Students will also learn how to merchandise floral designs.

#### **1840120 AGRICULTURAL MECHANICS (CE/FA)**

**Grades: 9,10,11,12**

**Length of course: 2 Semesters**

**Prereq: None**

In this course, students will develop and apply skills in the wide ranging field of mechanics. Students will work with small gas engines, gas and diesel engine systems, and work with various other systems found on vehicles and machines.

#### **1700600 WOOD TECHNOLOGY (CE/FA)**

**Grades: 9,10,11,12**

**Length of course: 2 Semesters**

**Prereq: None**

The first half of this 2 Semesters class will provide instruction in basic woodworking operations and procedures. Students will learn proper use of woodworking tools and machines, and will use those tools and machines to construct required projects. The focus for the second Semester of the class will be on joinery, tools, machine operation and maintenance. This is a very hands-on class, good participation and attendance is required.

#### **1701700 ADVANCED WOODS AND CONSTRUCTION (CE/FA)**

**Grades: 10,11,12**

Using prior knowledge, students will continue to grow as woodworkers. Students will



**Length of course: 2 Semesters**  
**Prereq: Wood Technology**

increase skills and craftsmanship to produce finished pieces of increasing quality and precision. Measurement tolerances will increase and finish skills will improve. CAD skills will be added to their planning process and precision cutting mills and lasers will be added to the mix of tools available for student use. The theme of service to HRV will continue as we find areas around school in need of our skills. Students will plan and complete a personal project. Attendance is key to acquiring necessary skill sets. In Semester 2, students will learn skills in a hands-on way to construct and rebuild structures on the land lab at HRV. Students will meet a wide range of contractors in the community. Students will add job site tool skills, site prep and layout, construction site safety protocols.

#### **1844950 METALS TECHNOLOGY (CE/FA)**

**Grades: 9, 10,11,12**  
**Length of course: 2 Semesters**  
**Prereq: None**

In these courses students gain knowledge and skills in particular aspects of welding and metal work. Examples include individual courses in each of the following types of welding: gas metal, stick (SMAW), mig (GMAW), cutting torch, and forging.

#### **1840420 WELDING, FABRICATION & METAL ART (CE/FA)**

**Grades: 10,11,12**  
**Length of course: 2 Semesters**  
**Prereq: Metals Technology**  
**Alignment: CGCC WLD195**

Students will be introduced to the properties, uses, and applications of various metals. Students will become proficient with Oxy-Fuel, Arc, MIG and TIG welding. Students will develop layout and fabrication skills and explore career opportunities in the industry. This is a very hands-on class. Good participation and attendance is required. Students who successfully complete the course requirements can earn 3 college credits from CGCC.

#### **2205419 CTE TECH MENTOR (CE)**

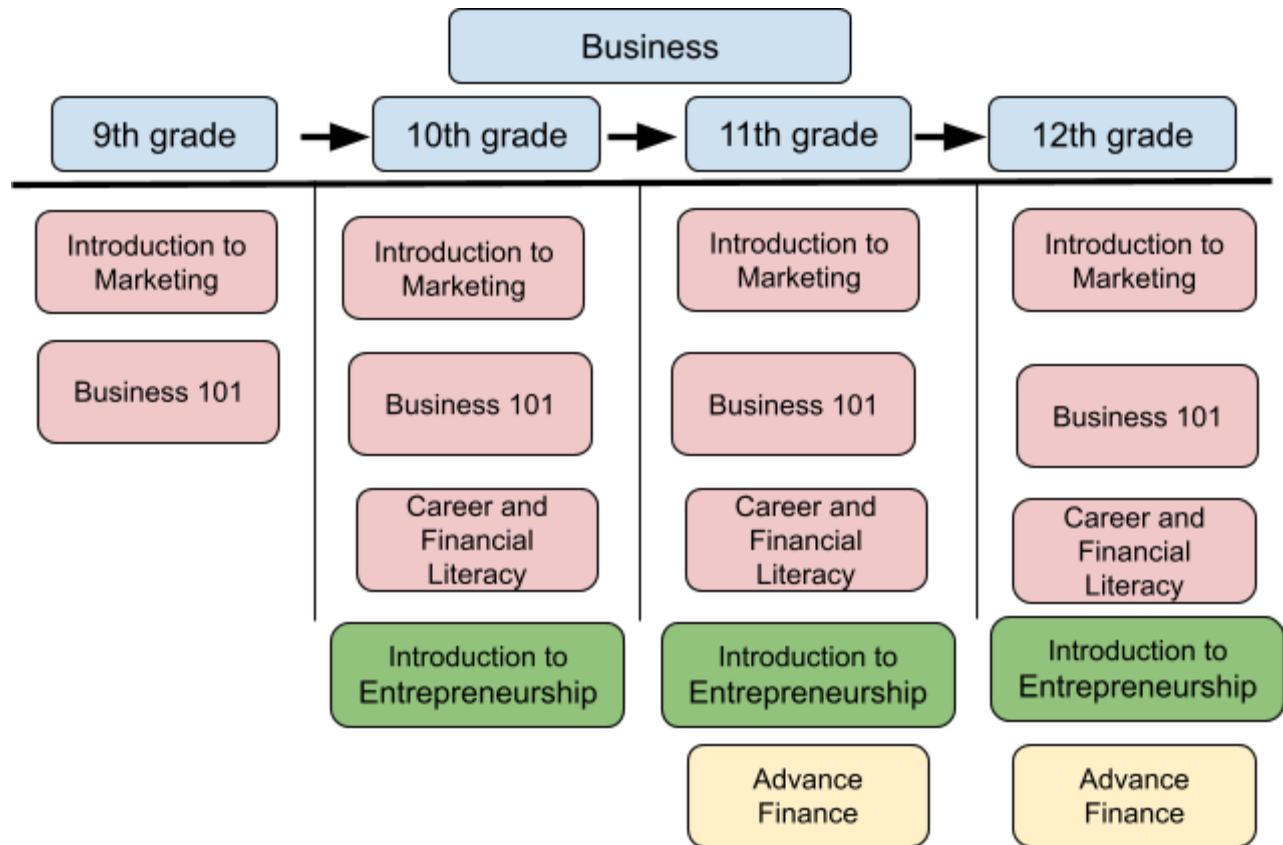
**Grades: 10,11,12**  
**Length of course: 1 Semester**  
**Prereq: Advanced students in CTE courses.**  
**Teacher approval required**

This course is open to students in any CTE course offering (Agricultural Science & Technology, Engineering, Integrated Media, Health Sciences, Human Services, and Community Works)

**COURSE DESCRIPTION:**

This course is intended for students seeking a mentorship or tutoring experience that goes beyond that of a teacher's aide. Participants are expected to be advanced students, who will act as mentors to beginning-level "apprentice" students. Mentors will assist in teaching.

## BUSINESS



- Courses highlighted in PINK are courses without any prerequisites and 1 semester. Courses highlighted in GREEN are year long courses. Courses highlighted in YELLOW are needed to complete the business pathway in CTE.
- Courses marked with an asterisk (\*) provide the option of earning dual credit (college credit in addition to high school credit)
- **To be a Pathway Completer, you must earn 3.0 credits.**
- Scroll down to see additional details about each class.

### Business Careers

- Sales Manager
- Sales & Marketing
- Operations Manager
- Accountant

- Entrepreneurs
- Human Resource Manager
- Market Manager
- Business Analysis

### 1926219 CAREER AND FINANCIAL LITERACY (CE)

**Grade: 10, 11, 12**

**Length of course: 1 Semester**

**Prereqs: none**

Do you want to know more about money? Step into this course specifically designed to help you understand the different aspects of making, saving, and growing your money. The financial world can be complicated, but this class makes it simple. In this class you will learn how to manage your money and invest it wisely. We will also work together to find a career that fits you, using personality, skills, and aptitude tests. You will learn how to manage debt, credit, and loans wisely. You will also learn about real estate and taxes, new financial technologies such as cryptocurrencies and blockchain technology, and finally, you will participate in a business activity that pairs you with your classmates as either an employer or an employee in an

organization. These things may seem complex now, but after this course you will have the knowledge and tools to become financially successful after high school.

#### **1216409 INTRODUCTION TO MARKETING (CE)**

**Grade: 9, 10, 11, 12**

**Length of course: 1 Semester**

**Prereqs: none**

Are you interested in commercials and advertising? Do you like photography and videography? Can you craft a compelling story that hooks your audience? This class teaches you how to create marketing campaigns that generate interest in your product or service. We will partner with “maker” classes to practice marketing their creations. This class will greatly allow you to practice your artistic or multimedia skills.

#### **1205309 INTRODUCTION TO ENTREPRENEURSHIP (CE)**

**Grade: 10, 11, 12**

**Length of course: 2 Semester**

**Prereqs: none**

Introduces the managerial practices of successful entrepreneurship in all types of organizations. Evaluates the business skills, leadership skills, traits, and commitment necessary to successfully operate an entrepreneurial venture. Reviews the challenges and rewards of entrepreneurship. Examines entrepreneurial businesses in the United States and their impact on the economy. Discusses recent trends in online entrepreneurship.

#### **1205119 BUSINESS 101 (CE)**

**Grade: 9, 10,11,12**

**Length of course: 1 Semester**

**Prereqs: none**

Are you interested in business? Could you see yourself starting a business? Could you see yourself working in a business organization? In this class you will learn the terms, concepts, and skills necessary to enter the world of business. In many ways, that world has its own language, and in this class you will learn how to speak the language of business. The business concepts you learn can be applied to many different avenues of business, and the skills you learn will be applicable to success in any field.

#### **1926229 ADVANCED FINANCE (CE)**

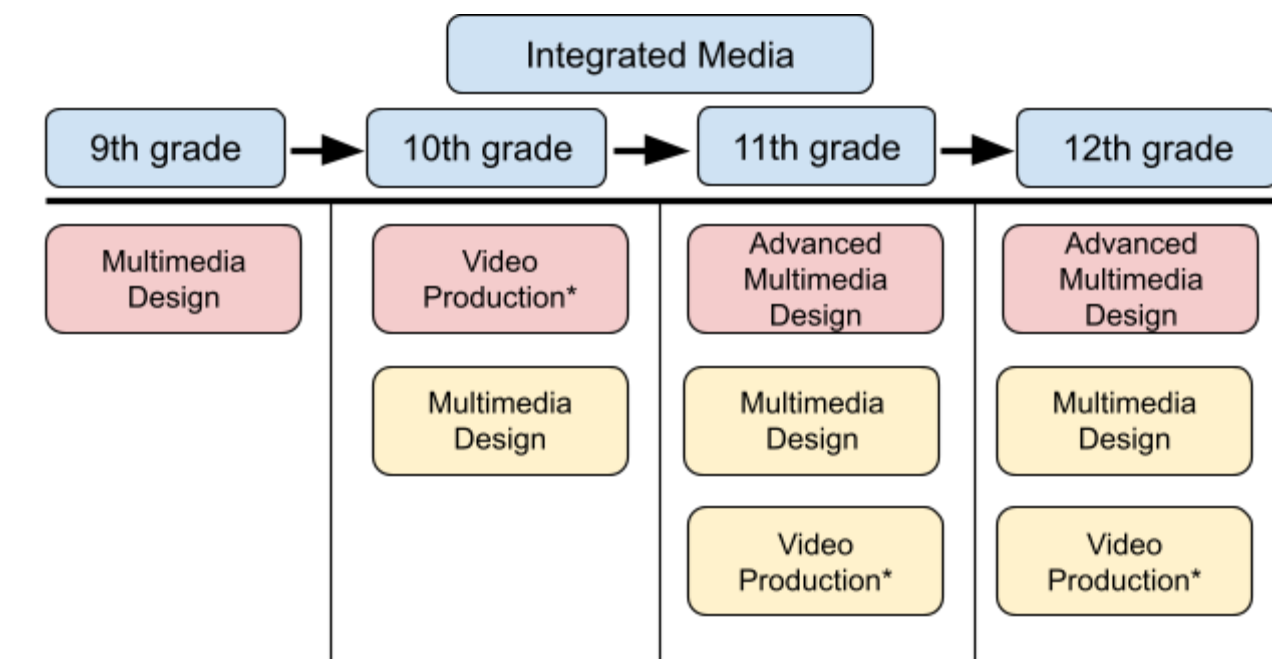
**Grade: 11,12**

**Length of course: 1 Semester**

**Prereqs: C above in Career and Financial Literacy or Introduction to Entrepreneurship**

Most paychecks disappear. Are you interested in keeping your money or even growing it? In this class, you will learn about wealth creation and management methods. In Financial Literacy, you got a brief introduction to different investment vehicles. In this class, you will gain a deeper understanding of the stock market, real estate, cryptocurrency, bonds, commodities, savings accounts, and modern methods of wealth creation. Lastly, you will learn how to manage multiple investments simultaneously and practice making difficult financial decisions.

## INTEGRATED MEDIA



- Courses highlighted in **PINK** is the correct sequence. Courses highlighted in **YELLOW** are prerequisites to the pink course.
- Courses marked with an asterisk (\*) provide the option of earning dual credit (college credit in addition to high school credit)
- These courses earn 1.0 credit (2 terms). Scroll down to see additional details about each class.
- To be a Pathway Completer, you must earn 3.0 credits.**

### Integrated Media Careers

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>Content Strategist</li> <li>Social media Manager</li> <li>Digital Marketing Specialist</li> <li>Multimedia Produce</li> </ul> | <ul style="list-style-type: none"> <li>Digital Content Creator</li> <li>Media Planner/Buyer</li> <li>Broadcast Journalist</li> <li>Digital Project Manager</li> </ul> |
|--|---|

Course	Description
<b>1105100 MULTIMEDIA DESIGN (FA/CE)</b>	
<b>Grades: 9,10,11,12</b> <b>Length of course: 2 Semesters (may be repeated for credit)</b> <b>Prereq: Teacher approval for 2nd &amp; 3rd year repeats</b>	Multimedia Design is a computer course that allows a student to develop skills used in graphic design, web design, and video production. Students will design and create projects using Adobe Illustrator, Adobe Photoshop, Adobe Indesign, Adobe Premiere, Adobe Fresco, Garage Band, iMovie, and various iPad apps, while learning and applying good design techniques. Students will also demonstrate fluency with a computer operating system and learn digital file management. Students are encouraged to use their creativity as long as they follow school appropriate material guidelines (see Appropriate Material and Internet/Network Use Guidelines).
<b>1105120 VIDEO PRODUCTION (FA/CE)</b>	
<b>Grades: 10,11,12</b> <b>Length of course: 2 Semesters (may be repeated for credit)</b>	Video Productions is a computer course that allows students to develop skills used in careers involving Video and Multimedia. Students will be using GarageBand, Adobe Photoshop, Adobe Premiere, Adobe After Effects, and other media software and apps. Students will be learning proper pre-production, production, and post-production techniques

**Prereq: B or better in Multimedia Design and/or teacher approval**  
**Fees: Transcript fee for college credit**  
**Alignment: MHCC (1 elective credit)**

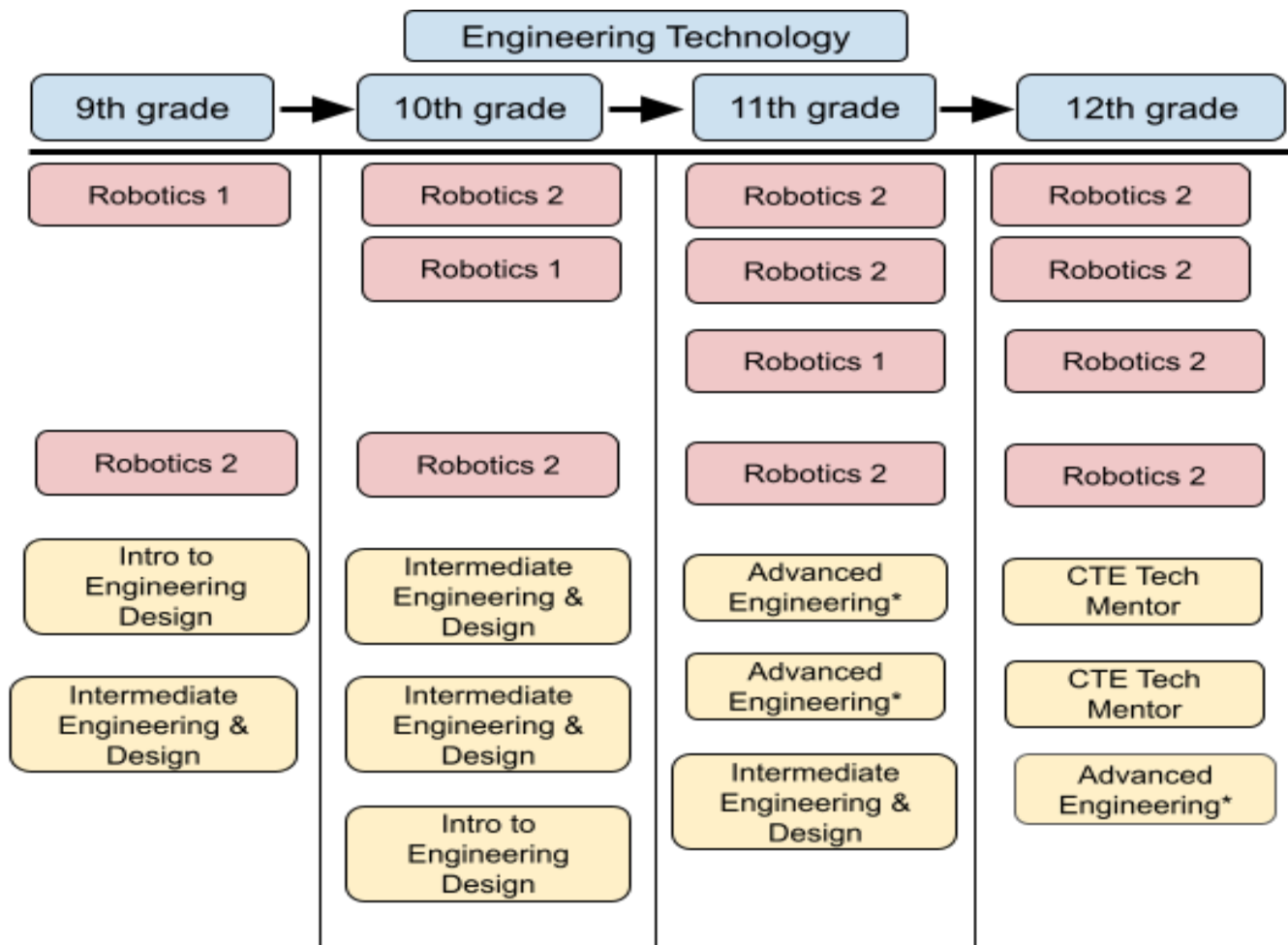
through a variety of software applications and camera equipment. Students are encouraged to use their creativity as long as they follow school appropriate material guidelines (see Appropriate Material and Internet/Network Use Guidelines). Success in the class depends on the student using class time wisely and being able to work on projects at times without direct instruction. Students will be required to develop a portfolio of their work at the end of each Semester.

## 1105110 ADVANCED MULTIMEDIA DESIGN (FA/CE)

**Grades: 11,12**  
**Length of course: 2 Semesters (may be repeated for credit)**  
**Prereq: B or better in Video Productions and/or teacher approval**

Advanced Multimedia Design is an advanced computer projects course that allows students to further develop their design skills through research and practice. Students will choose the projects and research they will be working on during each Semester with the guidance of the instructor. Each student will also be encouraged to complete a project for the school or community per Semester. Students must also be able to come up with their own project(s) with the help of the instructor and work independently. Each Semester, students will be required to present a portfolio of their work to the instructor and give an oral/visual presentation of their work to the class. Students have a lot of choices. Students are encouraged to use their creativity as long as they follow school appropriate material guidelines (see Appropriate Material and Internet/Network Use Guidelines). Success in the class depends on the student using class time wisely and being able to work on projects at times without direct instruction. Students may also be called on to assist first and second year students.

## ENGINEERING TECHNOLOGY



- Courses highlighted in **PINK** are Robotics options. Courses highlighted in **YELLOW** are Engineering options. The correct sequence is shown moving horizontally on the flow chart.
- Courses marked with an asterisk (\*) provide the option of earning dual credit (college credit in addition to high school credit)
- Each year it is possible to take more than one pink colored course. Scroll down to see the prerequisite details for each course.
- Some courses earn .5 credits (1 term) and some courses earn 1.0 credit (2 terms). Scroll down to see the length for each course.
- **To be a Pathway Completer, you must earn 3.0 credits.**

## Engineering and Computer Science Program Careers

- Mechanical Engineer
- Electrical Engineer
- Civil Engineer

- Software Developer
- Web Developer
- Computer Support Specialist

### 2100420 ROBOTICS 1 (CE)

**Grades: 9, 10, 11**

**Length of course: 2 Semesters**

**Prereq: B or better in Algebra 1 and or concurrent enrollment in geometry or higher**

Robotics 1 is a lab-based course that uses a hands-on approach to introduce the basic concepts of robotics, focusing on the construction and programming of autonomous mobile robots. Students will use the Carnegie Mellon Robotics Academy curriculum to learn mechanical foundations and C++ programming. We will use the VEX V5 robotics system as our platform. Students will work in small teams to complete a variety of robot construction and programming challenges. Students will follow the Engineering Design Cycle and will record their progress in a detailed Engineering Notebook.

### 2100930 ROBOTICS 2 (CE)

**Grades: 9, 10, 11, 12**

**Length of course: 2 Semesters**

**Prereq: Robotics 1 or teacher approval. Robotics from middle school counts.**

Robotics 2 is a student-driven engineering course where small teams of students build and program advanced VEX V5 robots for the VEX Robotics Competition (VRC). Students will follow the Engineering Design Cycle to construct a custom drivetrain as well as lifts, arms, accumulators, launchers, and other components as needed for each year's VRC game. Students will have the opportunity to compete against other schools in local robotics competitions throughout Oregon and Washington. Students will record their progress in a detailed Engineering Notebook.

### 2104909 INTRODUCTION TO ENGINEERING DESIGN (CE)

**Grades: 9, 10**

**Length of course: 1 Semester**

**Prereq: Interest in Engineering**

This course is an introductory course in design and engineering. Students will learn the Engineering Design Process, which includes taking an idea, developing a design on a computer, and creating the final product. Students will be able to learn how to use a 3D printer and laser cutter to create their designs. Students will use project based learning and applied physics to gain exposure and insight into engineering. This class is a good option for students who struggle with math but are interested in engineering.

### 2100600 INTERMEDIATE ENGINEERING AND DESIGN (CE)

**Grades: 9, 10, 11**

**Length of course: 2 Semesters (may be repeated for credit)**

**Prereq: B or better in Algebra 1 and concurrent enrollment in Geometry or higher or teacher approval**

Intermediate Engineering and Design is an introductory engineering course that provides project-based experience with modern tools for invention and design. After initial training on equipment, students will design, engineer, and create their own engineering and design projects. Students can choose to make microcontroller electronics projects, robots, jewelry, lamps, signs, stickers, cell phone cases, and other practical tools to solve everyday problems. Students have access to Arduino microcontrollers, 3D printers, and a laser cutter. Students will learn coding and CAD skills through the Arduino IDE, Autodesk

Fusion 360, Rhino 3D, Adobe Illustrator, and GIS software. Students will use the Engineering Design Cycle to invent a unique new product to solve a need in the world. This course encourages teamwork, creative thinking, and professionalism.

## 2100500 ADVANCED ENGINEERING (CE)

**Grades:** 10, 11, 12

**Length of course:** 2 Semesters (may be repeated for credit)

**Prereq:** Grade of B or better in Intermediate Engineering and Design

Advanced Engineering builds on the experience and knowledge gained in Intermediate Engineering and Design. Students will continue to develop their CAD skills with Fusion 360 as well as begin to learn CNC programming and machining. The second part of this course focuses on student driven projects including electric vehicles, robotic arms, composite manufacturing and more. This class can be repeated for credit so that students can take on lots of different projects during their time at HRVHS.

## 2205419 CTE TECH MENTOR (CE)

**Grades:** 10,11,12

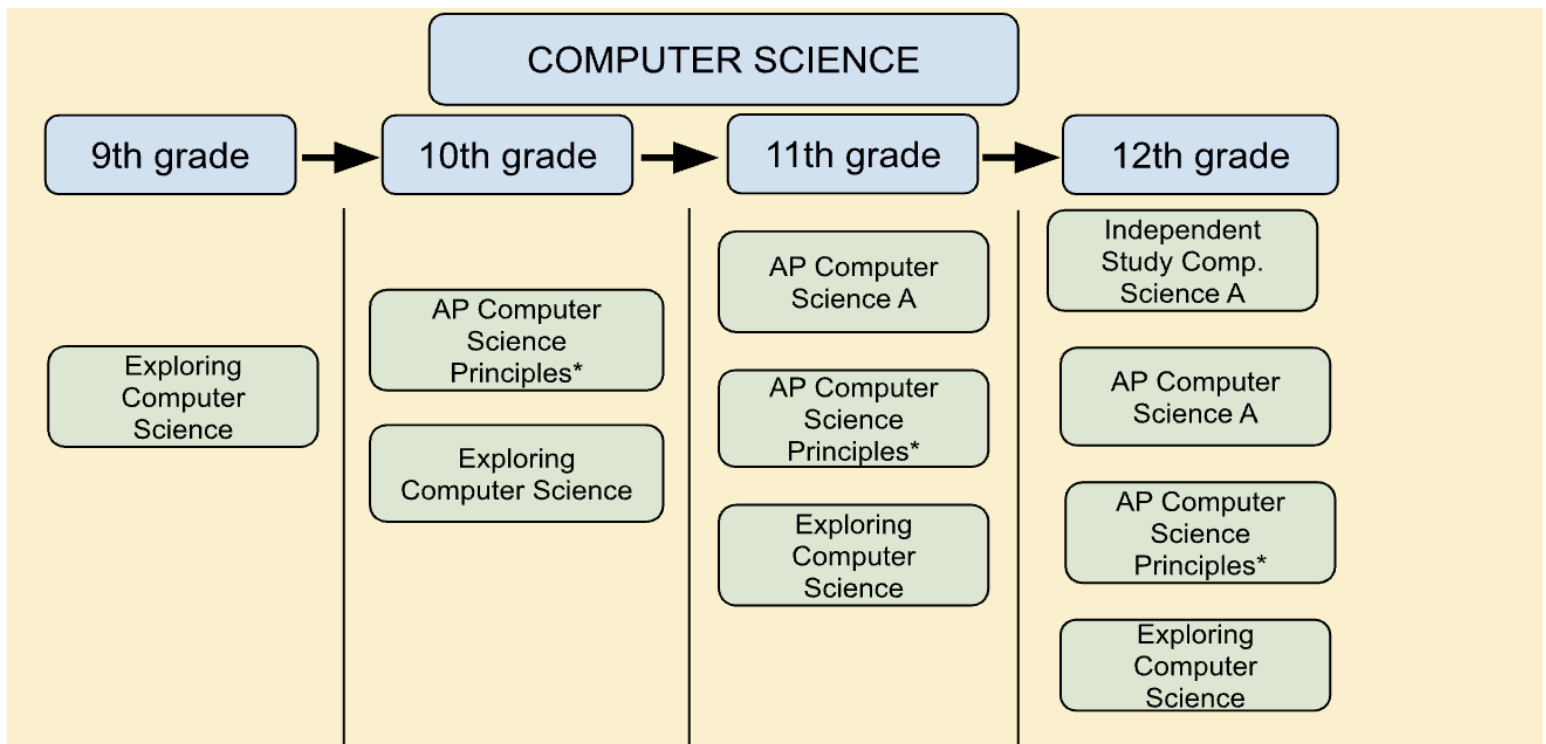
**Length of course:** Semester

**Prereq:** Advanced students in CTE courses.  
**Teacher approval required**

This course is open to students in any CTE course offering (Agricultural Science & Technology, Engineering, Integrated Media, Health Sciences, Human Services, and Community Works).

**COURSE DESCRIPTION:** This course is intended for students seeking a mentorship or tutoring experience that goes beyond that of a teacher's aide. Participants are expected to be advanced students, who will act as mentors to beginning-level "apprentice" students. Mentors will assist in teaching.

## COMPUTER SCIENCES





- Courses highlighted in **GREEN** are Computer Science options. The correct sequence is shown moving horizontally on the flow chart.
- Courses marked with an asterisk (\*) provide the option of earning dual credit (college credit in addition to high school credit)
- Each year it is possible to take more than one pink colored course. Scroll down to see the prerequisite details for each course.
- Some courses earn .5 credits (1 term) and some courses earn 1.0 credit (2 terms). Scroll down to see the length for each course.
- **To be a Pathway Completer, you must earn 3.0 credits.**

### Computer Science Program Careers

- Software Developer
- Web Developer
- Mobile App Developer

- Computer Support Specialist
- Cybersecurity Analysis

#### 1001209 EXPLORING COMPUTER SCIENCE (CE)

**Grade: 9, 10, 11, 12**

**Length of course: 1 Semester**

Never programmed before and wondering if computer science is for you? This is a fun entry level elective for all students.

Computer Science is changing everything! Entertainment, medicine, transportation, communication, public policy, agriculture, fashion, art, energy, society, and design all rely on computer science. There are 500,000 jobs that require computing knowledge in the United States today. These jobs are in every industry and every state and are projected to grow at twice the rate of all other jobs.

Computer Science is not just about programming. Come explore how data is captured and used, how technology controls your life experience, and how to create new technology instead of consuming others' creations. Understanding how computing works is the new super-power.

#### 1001120 AP PRINCIPLES OF COMPUTER SCIENCE (CE)

**Grade: 10, 11, 12**

**Length of Course: 2 Semesters**

**Prereq: B or better in Algebra 1 and concurrent enrollment in Geometry or higher.**

The AP Computer Science Principles course is designed to be equivalent to a first- semester introductory college computing course. AP Computer Science Principles offers a multidisciplinary approach to teaching the underlying principles of computation. The course will introduce students to the creative aspects of programming, abstractions, algorithms, large data sets, the Internet, cybersecurity concerns, and computing impacts. Students will also develop effective communication and collaboration skills by working individually and collaboratively to solve problems, and will discuss and write about the impacts these solutions could have on their community, society, and the world. Together, these aspects of the course make up a rigorous and rich curriculum that aims to broaden participation in computer science. Students will have the option to take the APCSP exam to earn college credit.

#### 1001900 AP COMPUTER SCIENCE A (CE)

**Grades: 11, 12**

**Length of course: 2 Semesters**

**Prereqs: Completion of AP Principles of Computer Science with a B or higher.**

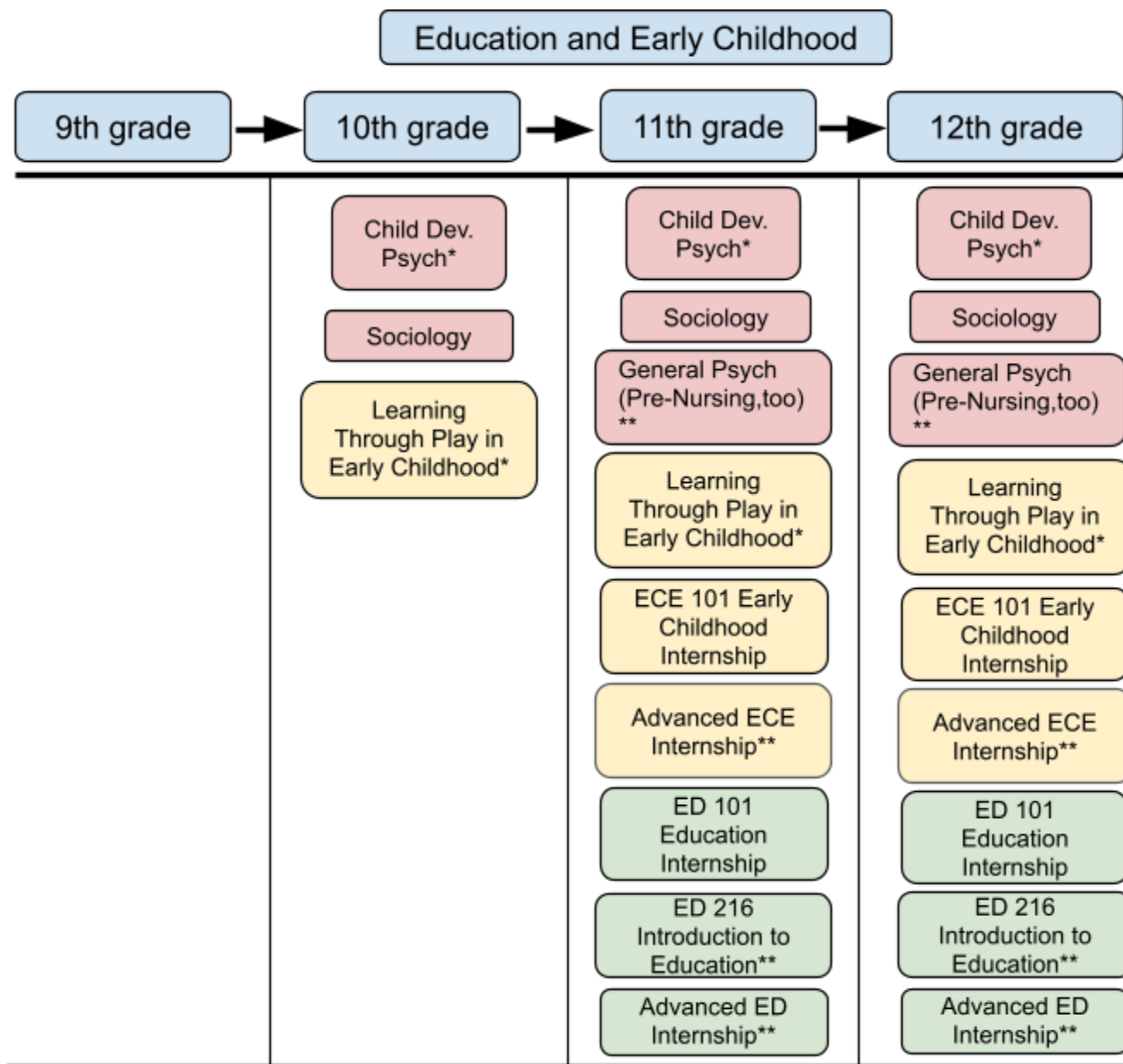
In this course, we use the definition, "Computer science is the study of how we use computers to solve human problems." This definition focuses on the problem-solving aspect of computer science. One major theme of AP Computer Science A, and really CS in general, is problem-solving. It's about developing solutions that can scale up from simple problems to complex problems. On the AP CS A exam, you will be using the programming language Java to solve problems, design strategies, debug, and analyze potential solutions. Any AP course is challenging and AP Computer Science A is no exception. Even if you have programming experience or like to code for fun, you will still be challenged in AP Computer Science A. We will begin with the basic building blocks of programming in Java. By the end of the course, you will use Java to solve some pretty complex problems!



**Grades: 11, 12****Length of course: 1 Semester (May be repeated for Credit)****Prereqs: B or better in AP Computer Science A.**

Students who have successfully completed AP Computer Science A(Java) may enroll in Independent Study Computer Science. In this class you will continue to explore coding languages using online platforms guided by an investigation and/or question of your choosing. This is an opportunity for students to explore another coding language based completely on their own interests. Success in the class depends on the student using class time wisely and being able to work on projects without direct instruction. Students will document their process, experimentation, and learning in an online portfolio final project.

### EDUCATION and EARLY CHILDHOOD EDUCATION PROGRAM



- Courses highlighted in **PINK** are recommended for both education pathways. Courses highlighted in **YELLOW** are specific to the **Early Childhood Education pathway**. Courses highlighted in **GREEN** are specific to the **Teacher/Educator Pathway**.
- Courses marked with an asterisk (\*) provide the option of earning dual credit (college credit in addition to high school credit).
- Courses marked with two asterisk (\*\*) provide the option of earning dual credit and have additional prerequisites.
- After successfully completing Child Development & Psychology you can choose to follow the Early Childhood Education or Teacher/Educator Pathway differentiated by color above.
- Some courses earn .5 credits (1 term) and some courses earn 1.0 credit (2 terms). Scroll down to see the length for each course.
- **To be a Pathway Completer, you must earn 3.0 credits.**

## Early Childhood and Education Careers

- Primary school teacher
- Secondary school teacher
- Family support worker
- Special education teacher

- Social Worker
- Instructional Assistant
- Prevention/Graduation Specialist
- Preschool/Early education teacher

### Course

### Description

#### 1905210 CHILD DEVELOPMENT & PSYCHOLOGY (CE)

**(Dual-credit option CGCC)**

**GRADE LEVELS: 10-12**

**LENGTH OF COURSE: 2 Semesters**

Are you interested in understanding the most influential forces that shape who we become as individuals? Do you think you might want to work with children or families in an education, social service, or a healthcare profession? This is the foundational course in the human services/education CTE career pathway. Students will evaluate basic theories, research and principles of physical, cognitive, language, social and emotional development of children from prenatal stages through adolescence and gain an understanding of how families, genetics, society, schools, and trauma shape child development. Active Learning and application of concepts to the real-world are integrated into class assignments. Child Development is a community college level course and may be taken for 4 credits at CGCC. Credits also transfer to WOU, OSU-hybrid, and OSU Cascades toward a degree in Elementary Education or elective credit in other programs. This is also an excellent course to take concurrently or before ED101: Elementary Internship, or ECE101: Internship: Exploring the Early Childhood Education Field.

#### 1915330 LEARNING THROUGH PLAY IN EARLY CHILDHOOD ECE 122 (CE)

**(Dual-credit option CGCC)**

**GRADE LEVELS: 10-12**

**LENGTH OF COURSE: 2 Semesters**

**PREREQUISITES:**

**Completion or concurrently enrolled in Child Development and Psychology is recommended but not required**

Want to learn how to design and facilitate learning in early childhood through play activities from birth to age 8 and then actually work with young children? Each week, students will learn about the teacher's role in early childhood play and learning, design a developmentally appropriate curriculum, and implement activities for children from all backgrounds, including special needs. **This is an application-based class and students will spend one third of their class time in early childhood settings where they present the activities we have planned and prepared in class.** The class may be taken for 4 CGCC credits and helps prepare students to work with children professionally or for their own personal growth. (Sample activities planned: puppet shows to teach literacy and social emotional learning, STEM play activities, fine and gross motor skills development, scientific process).

#### 1919819 ELEMENTARY INTERNSHIP: TEACHERS MAKING A DIFFERENCE - ED 101 (CE)

**(Dual credit CGCC)**

Do you think you might enjoy working in the school system or being a teacher? Want a dynamic, challenging career that makes a positive difference in the lives of children and families in your

**GRADE LEVELS: 11-12**  
**LENGTH OF COURSE: 1 Semester**

community? This class is a great way to explore the modern teaching profession and the benefits of being an educator in the 21st century. Students will learn about the many roles of a teacher, professional standards and career opportunities, as well as basic strategies in the classroom. An internship teaching experience will give students the opportunity to work with a mentor teacher in Kindergarten through 6th grade classrooms 4 days per week and design a mini lesson or activity. Class meets once per week for instruction, guidance, and reflection. Option for 1 dual-credit for ED101 at CGCC. Excellent Attendance is mandatory for this course.

#### **1915329 ECE INTERNSHIP: EXPLORING THE EARLY CHILDHOOD EDUCATION FIELD, ECE 101 (CE)**

**(Dual-credit CGCC)**  
**GRADE LEVELS: 11, 12**  
**LENGTH OF COURSE: 1 Semester**

ECE101 examines the current field of ECE and the opportunities for teaching and working with infants and young children as a rewarding, valuable profession. Provides real-life experience in ECE settings alongside professional early childhood educators with opportunities to reflect on learning. Expands knowledge about career opportunities, workday, skillset, requirements and responsibilities of an early childhood educator in various program settings. Students will gain knowledge about and demonstrate developmentally appropriate professional practice and observe and assist each week in ECE settings during 1st period 4 days per week in local preschools, kindergartens, or childcare settings. Additionally, students will design and lead an activity or mini lesson, and reflect and present on their learning experience and possible interest in the field of ECE or related fields of study. Once the internship starts, students meet once a week for instruction and reflection at HRVHS. Option for 1 dual credit for ECE 101 at CGCC. Excellent Attendance is mandatory for this course.

#### **1919829 ADVANCED EDUCATION INTERNSHIP (CE)**

**Grade: 11,12**  
**Length of course: 1 Semester**  
**Prereq: ECE 101 OR ED 101, Child Development & Psychology concurrent enrollment preferred but not required.**  
**Internships can be scheduled during periods A days 1,2,3,or B days 5,6,7**

This course is part of the Education and Human Services CTE program. This class offers a second round of application based work experience in the field of Education or Early Childhood Education. This class may be taken any period of the day as arranged in person with the instructor. Any student who has completed ECE or ED101 has the opportunity for a second, more focused internship experience in the Pre-K-6 or other specialized educational setting. Students schedule online or in person work sessions with the instructor, on Google Classroom, but spend class time in their internship setting 5 days per week. The capstone experience of this class is designing and delivering a lesson or product and reflecting on the experience and continued interest in the field of education.

#### **0425419 PSY201a: GENERAL PSYCHOLOGY (EL)**

**(PSY 201a, dual-credit CGCC)**  
**GRADE LEVELS: 11, 12**  
**LENGTH OF COURSE: 1 Semester**  
**PREREQUISITES: Concurrent enrollment or completion of RD115/WR115, AP English Literature, WR121/122. Concurrent enrollment or completion of RD115/WR115, AP English Literature, WR121/122.**

This is a general psychology college-level course for juniors and seniors. Surveys major concepts, theories, empirical findings, and historical trends in scientific research, biological psychology, sensation and perception, learning theory, memory, language, cognition, consciousness and human development. Examines popular trends and overarching themes of heredity vs. environment, stability vs. change, and free will vs. determinism. Emphasizes the sociocultural approach which assumes that gender, culture, and ethnicity are essential to understanding behavior, thought and emotion. Satisfies a social science requirement for many majors, including Pre-Nursing, Education, and Early Childhood ED and family services degrees. This is a college level course with 4 CGCC credits optional. **There is a reduced requirement option for students seeking HRVHS credit only.**

#### **0425809 SOCIOLOGY (EL)**

**Grades: 10,11,12**  
**Length of course: 1 Semester**  
**Prereq: None**

Sociology is the study of human society and social behavior. Studying sociology helps us to step back and look at our own society and others' in an objective way so we can try to understand social behavior with fresh eyes! In this course, we learn about the history & theories of sociology, the value of research methods, and learning to "see" with the sociological perspective and imagination. Topics we will study include culture, socialization

& social norms, collective behavior, social structure, inequality, race & ethnicity, social stratification & mobility, deviance & social control, social change, and the influence of institutions like the family, religion, government & school.

## 1915409 INTRODUCTION TO EDUCATION: PURPOSES, STRUCTURE AND FUNCTION OF EDUCATION IN A DEMOCRACY (CE)

(Dual-credit, CGCC, ED216).

**GRADE LEVELS:** 11-12

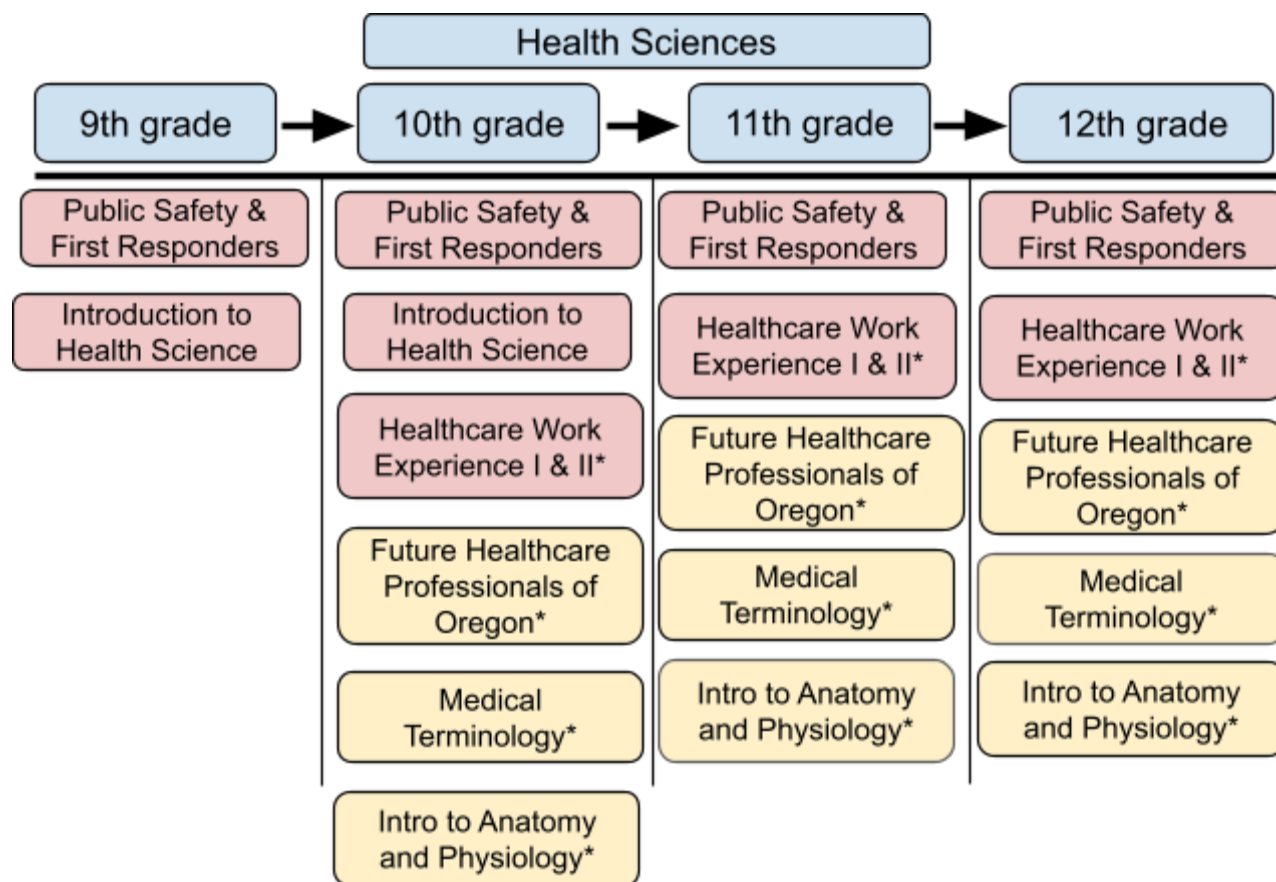
**LENGTH OF COURSE:** 1 Semester

**PREREQUISITES:** Child Development and ECE or ED101 internship preferred.

**Concurrent enrollment or completion of RD115/WR115, AP English Literature, WR121/122. preferred. Concurrent enrollment or completion of RD115/WR115, AP English Literature, WR121/122.**

Are you interested in pursuing a career in Education? This course examines teaching and related careers and explores current issues in Education as well as historical, philosophical, social, political, legal and economic foundations of education in Oregon and the United States. By the end of the course, students will explore and begin to form their own philosophy of teaching and a better understanding of the benefits and challenges of being an educator at different grade levels and in different settings. Addresses the following questions: What are the origins of public education? What are the components of a successful school? How do differences in power and discrimination impact education? What are the major causes of failure in public education? How does public education play a role in a democracy? What are some ethical concerns for educators? How is public education funded and organized? What reform movements have shaped and continue to shape education? This is a college credit (3) option course aligned with ED216 at CGCC and OSU.

## HEALTH SCIENCES PROGRAM



- Registered Nurse
- Medical Assistant
- Athletic Trainer
- First Responder; Paramedic, EMT, Firefighter
- Pediatrician

- 911 dispatcher
- Imaging-Radiology Technician
- Pharmacist
- Massage Therapist
- Dental Hygienist

Course	Description
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<b>1400109 FUTURE HEALTHCARE PROFESSIONALS OF OREGON (FHPO) (CE)</b>	
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<b>Grade: 10, 11, 12</b> <b>Length: 1 Semester</b> <b>Prerequisites:</b> <b>Concurrent enrollment in RD115/WR115 or AP English Literature or better or A or B in FHPO or instructor approval.</b> <b>Dual Credit: EOU, 2 credits: SCI 116</b>	Part of our Health Science CTE program, welcome to Future Health Professionals of Oregon! FHPO is designed for high school and early college students interested or curious about health careers. FHPO teaches students fundamental skills required to be successful in health careers, allows them to expand their understanding of the requirements of health care fields, and gives them an opportunity to explore numerous career options. Field trips, guest speakers, and college visits will be a part of this exciting course. After completion, you will be able to use your experience as a reference for future job internships, job applications, and/or college admissions.
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<b>1405509 PUBLIC SAFETY &amp; FIRST RESPONDERS (CE)</b>	
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<b>Grade: 9, 10, 11, 12</b> <b>Length: 1 Semester</b> <b>Prereq: None</b> <b>Potential Certifications: CPR, First Aide, Stop the Bleed, QPR</b>	This course is an introductory overview of the criminal justice and public safety system in the United States focusing on law enforcement, firefighting, emergency medical service, courts, correctional process, and careers in public safety. Students will compare and contrast local, state, and federal public safety issues through interaction with guest speakers, class discussion and video. Students will be able to analyze crime and investigation studies as well as debate community issues involving public safety. Students will receive certification in CPR, First Aide, Stop the Bleed, and QPR (Question, Persuade, Refer).
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<b>1425409 INTRODUCTION TO HEALTH SCIENCE(CE)</b>	
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<b>Grade: 9,10</b> <b>Length: 1 Semester</b> <b>Prereq: None</b>	This introductory course would allow students to explore Health Science as a program of study. Students will learn basic anatomy and explore various skills needed in health care. Students will learn about what types of careers are a good fit for them as they explore all the different career opportunities in health care. There will be labs, guest speakers, and field trips.
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<b>1415420 MEDICAL TERMINOLOGY (CE, SC)</b>	
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<b>Grade:, 10, 11, 12</b> <b>Length: 2 Semesters</b> <b>Prerequisites: Passed all previous year core classes with C or better or A or B in FHPO, or instructor approval.</b> <b>Dual Credit: CGCC, 4 credits: MP 111</b>	Part of our Health Science CTE program, this course is a “must do” for anyone interested in a healthcare career. Medical terminology is like another language. This is a vigorous college level course where you can be successful. Students will learn how to interpret medical terms by analyzing their components. This course emphasizes defining medical prefixes, root words, suffixes, and abbreviations. Students will develop both oral and written skills in the language used to communicate within health care professions. This class along with Intro Anatomy & Physiology I, are highly valuable for any student interested in other healthcare careers or college degrees. Topics covered: Body organization, Pharmacology, Mental Health, Imaging, Rehab, Surgery, Oncology and the following systems; Integumentary, Musculoskeletal, Cardiovascular, Digestive, Blood, Lymph, Immune, Respiratory, Reproductive, Urinary Systems, Nervous, and Endocrine.
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<b>0305320 INTRO ANATOMY &amp; PHYSIOLOGY I (CE, SC)</b>	
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**Grade: 10, 11, 12**  
**Length: 2 Semesters**

**DUAL CREDIT: CGCC, 4 credits: BI 121**  
**Prerequisites: Concurrent enrollment in RD115/WR115 or AP English Literature or better or A or B in FHPO or instructor approval.**

Part of our Health Science CTE program, this course is a “must do” for anyone interested in a healthcare career. This is a vigorous college level course where you can be successful. Students will study the human body and biological systems in great detail. In order to understand the structure of the human body and its functions, students will learn anatomical terminology, cells and tissues, functional systems, study biochemistry, and perform mammal dissection and modeling labs. This class works together with Medical Terminology since together they complete prerequisites for a one year program through CGCC to become a Medical Assistant. Topics covered: Atoms, biological compounds, organelles, cells, tissues, organs and organ systems (skeletal, muscular, circulatory, respiratory, digestive, reproductive, nervous, and integumentary).

#### **1499839 HEALTHCARE WORK EXPERIENCE I & II (CE)**

**Grade: 10, 11, 12**  
**Length: 2 Semesters**  
**Prerequisites: Experience I, teacher approval for 10th grade, none needed for 11, 12.**  
**Experience II: Must have completed 1**  
**Dual Credit: CGCC, 1-3 credits: BA 280B & BA280A**

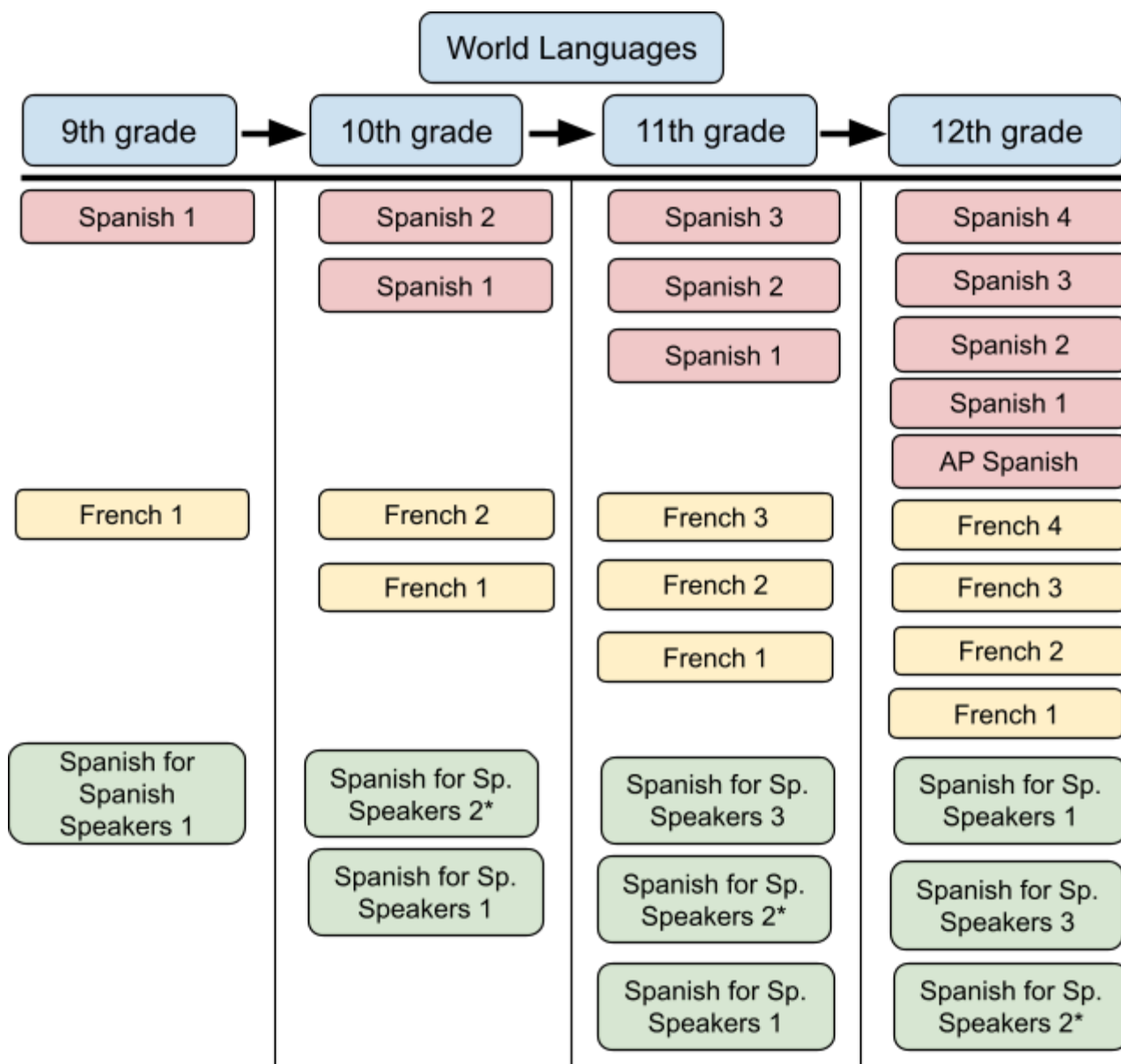
Part of our Health Science CTE program, this class sets up healthcare workplace experiences such as job shadows and internships. The course instructor/club advisor will guide, train, and support students in these endeavors. These students will receive real job training and experience which is extremely valuable for employment or college admissions. Local employers are prepared to provide opportunities and guidance to help students pursue their healthcare dreams. Students will make valuable professional contacts and relationships during this class. Students who are determined and serious about college or employment in healthcare would be a great fit for this class. Credit will be earned through performance standards set and monitored by the club and advisor. Access to more advanced opportunities will be offered to students who demonstrate leadership capacity, reliability, and durability.



## World Languages

### Overview

Any student planning to enter the Oregon University System (OUS) is currently required to have passed two years of the same world language with a C or higher. Completion of two consecutive years of French, Spanish, or Spanish for Spanish Speakers with a C or higher meets the OUS entrance requirements for second language. Because language acquisition is a building process, those students who earn below a C can retake the same level class for elective credit. Taking one each of two different language classes does not, however, count as the second year required for university admission.



- Courses highlighted in PINK are Spanish options. Courses highlighted in YELLOW are French options. Courses highlighted in GREEN are Spanish for Spanish Speakers options. The correct sequence is shown moving horizontally on the flow chart. For each grade able to take a course look at the course description, the chart shows the common sequence of courses.
- Note: French 3 and 4 courses are combined.
- Courses marked with an asterisk (\*) provide the option of earning dual credit (college credit in addition to high school credit)
- To move on to the next year of world language a C- must be earned.
- Each year it is possible to take more than one language.
- These courses earn 1.0 credit (2 terms). Scroll down to see additional details about each class.

#### 2405200 SPANISH 1 (FA)

**Grades: 9,10,11,12**

**Length: 2 Semesters (may be repeated for elective credit)**

**Prereq: none**

This first year serves as an introduction to the language. Students will gain basic grammar and vocabulary that lets them communicate at a novice level. By the end of the year, students will be able to ask and answer basic questions, maintain a conversation on familiar, memorized topics, give and follow instructions, create basic sentences with subject and verb agreement, describe objects, people, actions and common situations. Students will need to demonstrate an openness to other cultures and be willing to reinforce language study with practice. **Native Spanish speakers who are in an ELD Lab and/or have not reached benchmark on the reading portion of the Smarter Balanced Test are strongly urged to take Spanish for Spanish Speakers 1.**

#### 2405300 SPANISH 2 (FA)

**Grades: 9,10,11,12**

**Length of course: 2 Semesters (may be repeated for elective credit)**

**Prereq: Spanish 1(C or better) & teacher approval**

Level 2 students are expected to progress to the Novice-Mid Proficiency benchmark. Grammatical structures from the first year are reviewed and new structures are learned and practiced. Students are expected to ask and answer predictable questions and give simpler personal information and descriptions; demonstrate understanding of simple verbal language on familiar topics from authentic sources; comprehend short, predictable readings; and write short messages and express simple ideas using memorized phrases and sentences. Activities include conversations, role plays, short readings, cultural videos, listening exercises, and written and oral tests. Significant homework and practice is required.

#### 2405400 SPANISH 3 (FA)

**Grades: 10,11,12**

**Length of course: 2 Semesters**

**Prereq: Spanish 2 (C or better), teacher approval**

Level 3 students are expected to progress to the Novice High Proficiency benchmark. Grammatical structures from the first two years will be reviewed and new, complex structures are introduced and practiced. Students are expected to ask and answer questions, engage in conversations on familiar topics; comprehend main ideas and details of verbal language from a variety of authentic sources; comprehend main ideas and some details of print materials, and write original sentences, descriptions, paragraphs and short essays. The class is primarily taught in the target language and students are expected to communicate in the language as much as possible. Activities include conversations, role plays, essays, readings, cultural videos, listening exercises and written and oral tests. Significant homework and practice is required.

#### 2405500 SPANISH 4 (FA)

**Grades: 10,11,12**

**Length of course: 2 Semesters**

**Prereq: Spanish 3 (C or better) & teacher approval**

Level 4 language students are expected to progress to the Intermediate-Low Proficiency benchmark. After a brief review, students begin to learn and use advanced grammatical concepts. Students will increase their skills in reading through authentic texts and literature and will begin to express themselves in writing through letters and narratives. Students will create and present an informative oral presentation to the class and will participate in informal conversations with peers. The class is taught in the target language, and students are expected to communicate using their second language. Students will complete tasks that will prepare them for AP Spanish.

#### 2406400 AP SPANISH LANGUAGE & CULTURE (FA)

**Grade: 11, 12**

**Length of course: 2 Semesters**

**Prereq: Spanish for Spanish Speakers 2, Spanish 4**

Students continue to improve their speaking, reading, and writing proficiency through translations, literature studies, written composition, and research. Students will be expected to communicate effectively using all indicative and subjunctive tenses. When measured by the AP exam in May, language skills should demonstrate an intermediate command of the language in speaking spontaneously, writing a good essay, and reading and understanding advanced-level prose.



## 2410200 FRENCH 1 (FA)

**Grades: 9,10,11,12**

**Length: 2 Semesters (may be repeated for elective credit)**

In this course, language acquisition begins with students listening to and co-creating stories that then become reading materials. Instruction will utilize TPRS (Teaching proficiency and reading through storytelling) , CI (Comprehensible Input), Movie Talk and Embedded Reading. The approach shelters vocabulary, un-shelters grammar and focuses on high frequency structures in the language. Students will be expected to do their part in the classroom by participating and showing understanding through choral responses, movements and signals. As students are ready, they will be encouraged to use the language to communicate. Many aspects of culture will be learned through stories and short articles. Starting second Semester, students will be given free choice reading time with magazines at their comprehension level. Students will also read their first short novel at their reading level. Novels read in class across all levels will be tied to a cultural theme. In Level 1 students explore the city of Paris and France via stories and storytelling. Language acquisition at the intermediate level at the end of 4 years is the goal of this program.

## 2410300 FRENCH 2 (FA)

**Grades: 9,10,11,12**

**Length: 2 Semesters (may be repeated for elective credit)**

**Prereq: French 1 or teacher approval**

Students will continue to hear and create stories, as well as watch authentic short video clips to move forward with language acquisition. Instruction will utilize TPRS (Teaching proficiency and reading through storytelling) , CI (Comprehensible Input), Movie Talk and Embedded Reading. Students will also be able to read and comprehend novels written at their level. Students will also benefit from and enjoy extensive free choice reading opportunities. At least one novel will be taught as a class and will be tied to our cultural exploration for that level. In Level 2 students explore French speaking Canada via stories, storytelling, film and authentic resources.

## 2410400 FRENCH 3 (FA)

**Grades: 10,11,12**

**Length: 2 Semesters (may be repeated for elective credit)**

**Prereq: French 2 or teacher approval**

Students will continue to hear and create stories, as well as watch authentic short video to move forward with language acquisition. Instruction will utilize TPRS (Teaching proficiency and reading through storytelling) , CI (Comprehensible Input), Movie Talk and Embedded Reading. Students will also be able to read and comprehend novels written at their level. Students will also benefit from and enjoy extensive free choice reading opportunities. At least one novel will be taught as a class and will be tied to our cultural exploration for that level. In Level 3 students explore French Polynesia and Les Antilles via stories, storytelling, film and authentic resources.

## 2410500 FRENCH 4 (FA)

**Grades: 10,11,12**

**Length: 2 Semesters (may be repeated for elective credit)**

**Prereq: French 3 or teacher approval**

Students will continue to hear and create stories, as well as watch authentic short video to move forward with language acquisition. Instruction will utilize TPRS (Teaching proficiency and reading through storytelling) , CI (Comprehensible Input), Movie Talk and Embedded Reading. Students will also be able to read and comprehend novels written at their level. Students will also benefit from and enjoy extensive free choice reading opportunities. At least one novel will be taught as a class and will be tied to our cultural exploration for that level. In Level 4 students explore French speaking Africa via stories, storytelling, film and authentic resources.

## 2405710 SPANISH FOR SPANISH SPEAKERS 1 (FA)

**Grades: 9,10,11,12**

**Length of course: 2 Semesters**

**Prereq: Spanish as first language**

This course sequence is designed for native speakers of Spanish who want to improve their reading and writing skills in their first language. Students should have at least a minimal level of proficiency in reading and writing in Spanish. Students will study rules of

accentuation, punctuation, standard Spanish and common spelling and grammar, and Hispanic cultures.

#### 2405720 SPANISH FOR SPANISH SPEAKERS 2 (FA)

**Grade: 10,11,12**

**Length of course: 2 Semesters**

**Prereq: Spanish for Spanish Speakers 1 (C or better) or teacher approval**

**CGCC (12 credits, SP 101, SP 102, SP 103)**

**Fees: Transcript fee for CGCC**

Students will continue to improve their reading and writing skills in Spanish, study accentuation, punctuation, dialectal variations of Spanish, and more complex grammatical constructions. Students will also continue their study of Hispanic cultures.

#### 2405730 SPANISH FOR SPANISH SPEAKERS 3 (FA)

**Grade: 10,11,12 | Length of course: 2 Semesters**

**Prereq: C or better in Spanish for Spanish Speakers 2 and/or teacher approval**

**CGCC (12 credits, SP 201, SP 202, SP 203)**

**Fees: Transcript fee for CGCC**

Students will continue to improve their proficiency in speaking, reading and writing through written exercises, composition and some translations, and they will also continue to study Hispanic cultures. Students who complete the third year will be proficient at an advanced level and will be well prepared to continue their Spanish studies at the Advanced Placement and university level Spanish.

### Teacher Aide & Teaching Assistant Program Overview

Students wishing to devote some of their time to assisting others with instructional, operational, or clerical tasks have several opportunities from which to choose. Because these positions require independence, honesty, and reliability, students who do not maintain those qualities may be “fired” from the position and dropped with a “no pass” or “F” grade. Teacher Aide positions are graded with a pass/no pass. (Note: Students can earn a maximum of 2.0 credits for aide positions.) Attendance, Main Office and Counseling aide will be required to adhere to strict confidentiality expectations.

Course	Description
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**1200431, 2 TEACHER AIDE (Pass/No Pass) (EL)**

**1200411, 2 ATTENDANCE AIDE (Pass/No Pass) (EL)**

**Grades: 10,11,12**

**Length of course: 1 Semester**

**Prereq: Approval of supervising staff member**

Students may elect to work as a teacher aide, performing basic clerical and/or materials production tasks for a particular staff member. Students enrolling as aides must be responsible for behavior and attendance and should enjoy helping others. Though teachers who use aides are expected to have daily responsibilities for them, students should be prepared to use unscheduled time for outside reading/studying and remain under supervision of the staff member. Please note that students will not be placed in the classrooms of family members.

Note: Attendance aide will be required to adhere to strict confidentiality expectations.

#### 1909821, 2 CHILDCARE ASSISTANT Graded (EL)

**Grades: 10, 11, 12**

**Length of Course: 1 Semester**

**Prereq: Approval of supervising staff & enrollment in Child Development & Psychology preferred.**

Students who love to work with young children and infants will want to include this course in their plan. Students will work directly with children from the ages of newborn to three years in the HRV Child Care Center. Students will learn specific skills necessary to care for small children and demonstrate knowledge of age-appropriate play and instruction, discipline strategies, proper nutrition and hygiene.

#### 2225001, 2 LIBRARY AIDE (Pass/No Pass) (EL)

**Grades: 10,11,12**  
**Length of course: 1 Semester**  
**Prereq: Instructor approval**

Students Work as part of our library team at HRVHS caring for daily functions and the greater science of what the library is: learning all aspects of the library including, but not limited to, cataloging, numerical and alphabetical filing, emphasis on customer service, engaging with the public, use of technology. Students who have a desire to learn new things are flexible and adaptable to what is needed on a daily basis will be most successful. This experience provides students an awareness of the value of libraries as sources for lifelong learning which goes beyond the books and resources that are available. Other expectations include a professional business demeanor and appearance, detail-oriented, regular attendance and punctuality. Students are assessed on Career Related Learning Standards, this class is offered as a Pass No Pass course.

#### 1200421, 2 COUNSELING OFFICE AIDE (Pass / No Pass ) (EL)

**Grades: 10,11,12**  
**Length of course: 1 Semester**  
**Prereq: Approval of supervising staff member, keyboarding, office etiquette skills preferred but not required**

Students learn responsible office management techniques as they receive and direct telephone calls to different areas in the building, assist visitors, and deliver passes and messages. Students learn that confidentiality is an important quality as they deal with teachers, administrators, other students, parents, and the general public in an objective and respectful manner. A professional business demeanor and appearance is expected at all times. Regular attendance and punctuality are required for an above average grade to be obtained.

### Support Programs / Interventions

Course	Description
<b>WRITING LAB PROGRAM</b>	

**Grades: 9,10,11,12 No credit offered**  
**Length of course: Drop in (first-come, first-served)**

The Writing Lab will provide students with the opportunity to work with English Department faculty one-on-one to improve their writing skills. Teachers staffing the lab will provide assistance in shaping writing assignments from the prewriting and drafting stages to the final editing and polishing. This assistance will also be available to students who need help with college or scholarship application materials. In addition, if a student needs practice with punctuation and/or grammar, they can find help in the Writing Lab located within the HRV tutoring center.

Course	Description
<b>MATH LAB PROGRAM</b>	

**Grades:9,10,11,12 No credit offered**  
**Length of course: Drop in (first-come, first-served)**

The Math Lab will provide students with the opportunity to work with Math Department faculty one-on-one to improve their mathematical skills. Teachers staffing the lab will provide assistance for students to understand complex concepts. In a small group or one-on-one setting tutors explain and demonstrate the mathematics material they are learning in a variety of ways to help students understand it. Staff provide tips for studying and ample practice opportunities for students to enhance their mathematical skill level and improve confidence. If students are struggling with their math courses, they can find the support they need in the math lab located within the HRV tutoring center.

#### 01009711,2 /01009721,2 SENIOR ESSENTIAL SKILLS (EL) \*Not Currently Offered\*

**Grades: 12**

This is a support class for seniors who have not met the Writing or Reading Essential Skills required by the state of Oregon for graduation. The Senior Essential Skills time and support

**Length of course: Semester (0.25 Elective Credit - may be repeated for credit)**  
**Prereq: have not met essential skills for writing**

period will be half of the current 90-minute block. The other half of the period students will be enrolled in Study Hall, GAP Math, or Learning Center.

#### **22003FST1, 2, 3 SOAR INTERVENTION (EL)**

**Grades: 9**  
**Length of course: 2 Semesters**

This class focuses on student Social Emotional Learning, Opportunity, and Academic Readiness (SOAR) with the goal of supporting students achieving on-track for graduation status in their first year at HRVHS. Topics include: setting goals, organizing materials, developing schedules, tracking assignments and grades, working with teachers, and accessing academic support. Targeted tutoring and instruction in skills that support academic success help students adapt to high school expectations. The course also teaches social and emotional strategies to improve learning and manage stress.

#### **2200611,2, STUDY HALL (EL)**

**Grades: 9,10,11,12**  
**Length of course: 1 Semester**  
**Students earn .25 credits per Semester**  
**P/NP grading only**

Study Hall provides students with the opportunity and time to complete classroom or homework assignments within the school day. Students will be expected to use this time productively. This class is strongly recommended for students who do not have a time or place to do school work at home or for those with a busy schedule with athletics, work, or other outside activities. Enrollment in Study Hall does NOT meet OSAA requirements for athletic eligibility. Students must be enrolled and pass five classes to be considered eligible for athletics or activities.

#### **22054S1, 2 PEER TUTOR (EL) Pass No Pass**

**Grades: 10, 11, 12**  
**Length: 1 Semester (may be repeated for credit)**  
**Prereq: school counselor approval**

This course is designed for students who are interested in working with students one-on-one or in small groups to provide assistance and support. Students need to have demonstrated proficiency in several curricular areas and be willing to work with all levels of students. In addition, good interpersonal communication skills and ease in relating to people from varying education backgrounds is important. This program is looking for students who are responsible, reliable and punctual. Appropriate and professional behavior is expected at all times.

### **Summit Career Center Overview**

SUMMIT Career Center offers semester-long career education classes, which allow students to explore a career of interest to them during their scheduled class period. School to Career Advisors place each Internship student at a local business based on that student's career interest. For students considering a career in education, Cadet Teaching allows them to work in an elementary or middle school classroom of their choice. In Cooperative Work Experience (CWE), juniors and seniors who still need to meet the career education requirement can earn Pass/No Pass credit by having a job where they work at least eight hours every week.

In addition to utilizing the career education classes available in SUMMIT, students are encouraged to take advantage of the center's ASPIRE (Access to Student Assistance Programs in Reach of Everyone) Program. One of SUMMIT's School to Career Advisors serves as the ASPIRE Coordinator, recruiting, training, and scheduling community volunteers to work with students. ASPIRE Volunteers and SUMMIT Staff can help students research careers and find the education or training that is best for them. Students can also get the assistance they need to apply for school, financial aid, and scholarships through the ASPIRE Program in the SUMMIT Career Center.

## Special Education

### Overview

HRVHS provides Special Education support to assist in the provision of free and appropriate public education for students who are found eligible according to the State of Oregon and the federal Individuals with Disabilities Education Act. Programs provide a variety of learning experiences and supports designed to meet a wide range of academic, physical, mental, social, and emotional abilities.

#### 2200570 ACADEMIC SEMINAR (EL)

**Grades:** 9,10,11,12

**Length of course:** 2 Semesters (may be repeated for credit)

**Prereq:** IEP team placement, case manager approval

**Alignment:** Elective Credit

**Grading:** Pass/ No Pass

The Academic Seminar at HRVHS is designed to develop, strengthen, and improve skills for positive academic performance and achievement. Through specially designed instruction and content area coursework, cognitive learning strategies are taught, which focus on comprehension and memory skills, organizational and study skills, test taking, and the enhancement of oral and written expression. Self-advocacy skills, growth mindset development, and exploratory activities aimed at developing a Transition Plan that supports post-high school plans are also part of the instructional program. Students' progress is monitored and reviewed throughout the year according to their IEPs (Individual Educational Plans) and progress in academic classes needed for graduation.

#### 2215270 SLC VOCATIONAL FOUNDATIONS (EL)

**Grades** 10, 11, 12+

**Credit:** Non-credit: P/NP

**Length of Course:** 2 Semesters

**Prerequisite:** Case manager & teacher approval

Students will explore a variety of employment options that match their interests and ability levels; as well as pre-employment soft skills. Course activities include interest inventories, interview preparation, and the creation of a person-centered plan or resume. There will be an emphasis on workplace vocabulary and communication. Instruction is designed for students working on an Extended Diploma or Certificate of Attainment.

#### YOUTH TRANSITION PROGRAM (YTP) (EL)

**Grades:** 11, 12

**Length of Course:** 2 Semesters

**Prereq:** Case manager approval

Students work with a Youth Transition Specialist to enhance workplace and social skills to be employable.

#### 2220700 SLC TRANSITIONS - INDEPENDENT LIVING SKILLS (CE, EL)

**Grades:** 12+

**Length of course:** 2 Semesters

**Prereq:** Case manager approval

For students aged 18-21 who will be requiring developmental disability services and/or mental health. They will be learning about work experiences, understanding their housing options, developing life skills, developing communication skills, promoting self-advocacy skills, and expanding their repertoire of leisure activities and social skills.

#### 2215250 TRANSITIONS - VOCATIONAL TRAINING (SOCIAL COMMUNICATION / LEISURE ACTIVITIES) (CE, EL)

#### 2215260 TRANSITIONS- PRE-EMPLOYMENT SKILLS (CE,EL)

**Grades:** 12+

**Length of Course:** 2 Semesters

**Prereq:** Case manager and counselor approval

This course is designed to empower students aged 18-21 to transition successfully into independent adulthood. Focused on practical, real-world skills, this hands-on class provides a dynamic learning experience primarily within the community. Students will engage in community-based activities to foster self-sufficiency and confidence in navigating the world beyond high school.

#### 1605470 SLC CULINARY ARTS AND HEALTHY LIVING (EL)

**Grades:** 9-12+

**Credit:** Non-credit

**Length of Course:** 2 Semesters

This course addresses several areas of healthy living: nutrition & cooking, stress relief & self-regulation methods, self-care, recreation and relationships. Field trips around the community may be included. Instruction is designed to support students working towards an Extended Diploma or Certificate of Attainment.

**Prerequisite: Case manager and teacher approval**

**Grading: Pass/ No Pass**

#### **2225400 STRUCTURED LEARNING CENTER**

**Grades 9-12+**

**Credit: Non-credit**

**Length of Course: 2 Semesters**

**Prerequisite: Placement by IEP Team,**

**Case manager approval**

**Grading: Pass/ No Pass**

This course is for students who need full support to work on and receive instruction in functional academics, pre-vocational skills, social communication and skills, and independent living skills. This course is for students working towards a Certificate of Attainment.

#### **2225430 SLC SUPPORTED STUDY HALL**

**Grades 9-12**

**Credit: Non-credit**

**Length of Course: 2 Semesters**

**Prerequisite: Case Manager and teacher approval**

**Grading: Pass/ No Pass**

General Education class content is reviewed at students' instructional level. Frequent review and extended practice is provided to acquire new skills. The course is designed for students working towards an Extended Diploma or Certificate of Attainment

#### **2200390 SLC ACADEMIC SKILL BUILDING (EL)**

#### **2225410 SLC ACADEMIC SKILL BUILDING-MATH (EL)**

#### **2225440 SLC ACADEMIC SKILL BUILDING-READING (EL)**

**Grades: 9-12**

**Credit: Non credit**

**Length of Course: 2 Semesters**

**Prerequisite: Casemanager and IEP placement in SLC**

**Grading: Pass/ No Pass**

Students will work in small groups to gain skills in reading, writing or math at their individual level. Instruction is designed to support students working towards an Extended Diploma or Certificate of Attainment

### **English Language Learners**

#### **Overview**

As English Language Learners, students are expected to develop fluency in their native language and English. The department's philosophy supports English immersion, expecting students to use English whenever appropriate and their native language whenever appropriate. Excellent attendance and good motivation are critical to accomplish this goal. HRV will offer Integrated Social Studies; support will be offered in Global Studies, US History, and Government. Student placement will be based on the scores English Learners scores on the English Language Proficiency Assessment (ELPA) scores in the 3s/4s (intermediate or early advanced) will receive ELD services in either a co-taught class or with a dual-endorsed teacher in Social Studies classes. Students in these content classes will benefit from having an ESOL and Social Studies endorsed teacher to plan, design, and deliver lessons with integrated language practice. These classes offer the English Language Proficiency and Oregon Social Studies Standards for students approaching English language fluency/proficiency.

#### **Course**

#### **Description**

#### **0100810 BEGINNER ENGLISH LANGUAGE DEVELOPMENT**

**Grades: 9,10,11,12**

**Length of course: 2 Semesters**

**Prereq: ELPA21 Score and/or ELL**

Instruction will focus in two areas: developing academic skills and vocabulary and improving English usage and communication skills. Students will learn how to write compound sentences to express their likes and dislikes better; to compare and contrast, and



**Committee recommendation.**

to summarize written and oral passages. The following grammar will be emphasized: verb tenses, prepositions, pronouns, possessive nouns, and possessive adjectives.

**0100820 EARLY INTERMEDIATE ENGLISH LANGUAGE DEVELOPMENT (EL)**

**Grades: 9,10,11,12**

**Length of course: 2 Semesters**

**Prereq: Completed Beginners ELD and/or ELPA Score and/or ELL Committee recommendation.**

Students will improve skills through more advanced work in developing academic skills and vocabulary, and improving English usage and communication skills. Students will learn to write complex sentences to summarize, to hypothesize and to persuade. Emphasis will also be placed on helping students acquire skills needed to meet state English language proficiency standards and academic success, through reading, writing, listening and speaking.

**0100830 INTERMEDIATE ENGLISH LANGUAGE DEVELOPMENT (EL)**

**Grades: 9,10,11,12**

**Length of course: 2 Semesters**

**Prereq: Completed Early Intermediate ELD and/or ELPA score and/or ELL Committee recommendation**

Students will improve skill through more advanced work in developing academic skills and vocabulary, and improving English usage and communication skills. Students will write paragraphs to summarize, to evaluate, to describe and to explain cause and effect. Emphasis will also be placed on helping students acquire skills needed to meet state English language proficiency standards and academic success, through reading, writing, listening and speaking.

**0100840 EARLY ADVANCED ENGLISH LANGUAGE DEVELOPMENT (EL)**

**Grades: 9,10,11,12**

**Length of course: 2 Semesters**

**Prereq: Completed Intermediate ELD and/or ELPA21 score and/or ELL Committee recommendation**

Students will improve skill through more advanced work in developing academic skills and vocabulary, and improving English usage and communication skills. Students will write short essays that support opinions, evaluate passages, and analyze literature. Emphasis will also be placed on helping students acquire skills needed to meet state English language proficiency standards and academic success in core classes, through reading, writing, listening and speaking.

**0100880 READING ENRICHMENT-ELL (EL)**

**Grades: 9,10,11,12**

**Length of Course: 2 Semesters**

**Prereq: ELL Teacher/Committee recommendation**

This course is designed to align with standards taught in ELA classes to support level 1 or 2 English learners. The focus is supporting skills and standards addressed in the ELA classroom. Vocabulary development, citing texts for evidence to base opinions, the literary elements of fictional text, and oral and written language skills are emphasized and practiced.

## **Talented and Gifted Overview,**

The Talented and Gifted (TAG) program at HRVHS offers services to students through the following options as appropriate. Students and parents should contact the counselor for any particular request, question, or accommodation to the student's program. Generally, requests must be approved by the counselor and/or administration. At the high school level, students are expected to become advocates for their own educational program with parent and teacher support. Contact the TAG coordinator and/or counselor with any request or suggestion for TAG services.

**1. Advanced Courses:** These are courses with high-level academic opportunities, such as the Advanced Placement curriculum or other college-level courses. HRVHS offers Advanced Placement courses in English Literature, Chemistry, Physics, Human Geography, US History, US Government and Politics, Calculus, Spanish Language, Art, and Statistics. In addition, we offer college transfer credit for college-level courses (see table on page 9).

**2. Accelerated Program:** Students with a high level of skill and interest in a particular curricular area may "skip" foundation classes to pursue more advanced courses, either at the high school or college level. Students must show proficiency in the foundation course before being

allowed to “skip.” Students will develop a Personal Education Plan (PEP) with their counselor to allow more quick progression through the typical education program.

- 3. Course Accommodations:** Teachers are able to accommodate student differences in rate or level of learning through differentiated instruction. Have your student talk to their teachers to discuss the possibilities.
- 4. Challenge Exams:** Students may have the opportunity to take challenge exams based on administrator approval. See your student’s school counselor for current course selection and contact information. The cost of challenge exams is the responsibility of the student/parents.
- 5. Internships:** Specialized internships can be arranged based on student needs and interests.
- 6. Research/Independent Study/Special Project Classes:** Most departments offer an option that allows students flexibility in determining course content and methods for elective credit. Encourage your student to talk to their teachers for ideas and options.
- 7. Credit through Proficiency:** This option requires prior planning for earning credit through experiences that may or may not be gained through the traditional high school experience. Please see your school counselor for an application.
- 8. Expanded Options Program:** This statewide program allows students to take courses at Oregon community colleges, OUS schools, or OHSU to earn high school and college credit at no cost to the student. Students must be 16 years old, a junior or senior, meet program criteria, and have a referral from their school counselor. Students must notify their school counselor in the spring before planned enrollment in college classes for the following fall. Contact the Counseling Office for complete information about this exceptional opportunity.
- 9. Early Graduation:** Early grad plans may be developed with the school counselor to allow students to reach post-high school goals at an accelerated pace. Students may plan to graduate a term early or a full year in advance. The deadline to apply is May 31st of each school year.
- 10. Summer Credit Opportunities:** Many opportunities to earn high school credit exist through agencies such as OMSI, Bonneville Power, US Forest Service, etc. Students should contact their counselor if they have information about a program and want to verify that HRVHS would accept the credit. The student or parents bear associated costs.
- 11. Other:** If students wish to explore other possibilities not included above, please have them contact the teacher, school counselor, or administrator.

Alternative Credit Options

Hood River Valley High School offers several options to students who wish to earn credits other than through enrolling in the traditional classroom. All of these options require prior counselor approval or referral. Courses count toward the HRVHS diploma.

Course	Description
CREDIT THROUGH PROFICIENCY	
<b>Grades: 9, 10, 11, 12</b> <b>Prereq: Approval of administrator, school counselor, parent, and supervising licensed teacher</b>	Students who will be participating in a relevant learning opportunity may earn credit toward a diploma for that experience. A student may earn only one credit through proficiency. Examples of appropriate experiences may include educational-based extended travel, summer experiences such as internships or other work-related experiences, advanced training in an area or others as approved through application. This option is for students who are very self-motivated and can demonstrate proficiency in a subject area through methods not usually associated with a classroom. Students must develop a plan and receive approval prior to the experience.
SUMMER CREDIT OPPORTUNITIES** HRVHS SUMMER SCHOOL	

Many opportunities to earn credit exist through various agencies such as OMSI, US Forest Service, Cascade Mountain School, etc. We offer summer school classes at the high school



for specific subject areas depending on student need. Contact the Counseling Office if you have information about a program and want to verify that HRVHS would accept the credit. **Prior approval by the school counselor or school administration is required to award summer earned credit.** If parents choose outside organizations they will be responsible for any payments required by the agency or organization.

## CREDIT RECOVERY

**Grade: 10, 11, 12**

**Prereq: School Counselor approval and referral**

Students needing to make up core required classes MAY have the option of taking a credit recovery class on campus. Credit Recovery classes are limited, and the student's school counselor determines placement. Students are limited to earning 1 credit per term. The student's school counselor determines this placement.

## EXPANDED OPTIONS PROGRAM

This statewide program allows students to take courses at Oregon community colleges, OUS schools, or OHSU, to earn high school and college credit at no cost to the student. Students must be 16 years old, a junior or senior, meet program criteria, and have a referral from the counselor. Students must notify the counselor in the spring prior to intended enrollment in college classes for the following year. See the Counseling Office for complete information about this exceptional opportunity.

## COLUMBIA GORGE COMMUNITY COLLEGE

CGCC provides classes in Hood River, The Dalles, and online. See [www.cgcc.cc.or.us](http://www.cgcc.cc.or.us) for specific information about courses and pathways.

## CORRESPONDENCE COURSES

**Prereq: Counselor Approval and Referral**

Correspondence courses are available to students as an alternative method in which to earn credit toward high school graduation. All correspondence courses must be arranged and approved by the student's school counselor prior to enrolling. There is a fee associated with Correspondence courses. The fee is the responsibility of the student and/or family. Correspondence courses do not count toward a student's full-time enrollment. Correspondence will be transcribed in the Semester in which the course(s) was completed. PRIOR to enrolling in any type of correspondence course (offered by an accredited institution) your school counselor must approve the course and the program for HRVHS credit. The attached contract must be completed and on file with your school counselor and data processing before credit is awarded. Please be aware that not all correspondence courses are approved by the California State University system or for NCAA Eligibility.

## THE OREGON PLAN

The Oregon Department of Education recently endorsed the Oregon National Guard's credit proficiency program known as The Oregon Plan. The Oregon Plan allows high school students serving in the Oregon National Guard to receive credits toward high school graduation. Students interested in the Oregon Plan should discuss it with their counselor. Students may earn up to four (4) credits for participation in the Oregon Plan.

## **Alternative & Remote Learning Programs**

Students may access alternative and remote learning education options to earn credit toward an Oregon high school diploma.

### **HOOD RIVER OPTIONS ACADEMY (HROA)**

#### **HROA General Program Remote Learning Program**

Hood River Options Academy (HROA) is a program of Hood River County School District (HRCSD) with limited enrollment. All students work through their HRCSD-designated school to apply for open spots at HROA. Online learning is changing the face of education and providing students with expanded learning options. With personalized web-based learning, students can learn at their own pace and with their unique learning style on a flexible schedule. This program allows highly motivated students in Hood River County to access classes entirely online. The program has a capped enrollment, and a lottery system is used if more applicants than spots are available. During the week, teachers can support learning at the HROA building (1011 Eugene Street) and online through virtual meetings. More information is available on the HROA website available through the HRCSD main website.

#### **HROA Advisory High School & GED Prep Program**

The Advisory High School is a campus advisory-based learning environment designed to support students re-engaging with the school environment. Limited to no more than 50 students, the Advisory Program focuses on a highly personalized learning plan that targets the credits and essential skills needed for graduation. Advisory students will set goals and meet with a dedicated staff member each week to review progress and solve any obstacles impacting a student's long-term, post-high school goals. We also have the option to support students preparing for the GED test as an alternative to a high school diploma. There is a cap of 10 students in the GED program who will work with HROA staff to stay on track with studying, schedule GED tests, and access help as needed while preparing for the four GED tests.

#### **HROA Early College Program**

Early College students can earn dual credit from the local community college and a high school diploma from the Hood River County School District. It is designed for students 16 years and older. Younger students may be considered for admission if they meet the entrance requirements, which include appropriate performance on the college placement test and demonstration of adequate maturity necessary for success in the college classroom.

If you want to learn more about any of the HROA programs, please contact your school counselor or HROA staff at 541-387-5100.

#### **NATIONAL GUARD OREGON YOUTH CHALLENGE**

The Oregon National Guard operates this program. NGOYC offers classroom and project-based credits toward a diploma or GED. Further information is available at <https://www.jointservicessupport.org/NGYCP/>

#### **JOB CORPS**

Job Corps is a vocational program that allows students to earn a diploma or GED and attend career programs in a number of areas. Contact Job Corps directly for enrollment criteria and complete information. Location and openings vary. Contact information is available in the Guidance Office.

<http://www.jobcorps.gov/home.aspx>

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# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

DATE: January 23, 2024

TO: Board of Directors

FR: Rolland Hayden

RE: Hood River Middle School Report

EXPLANATION: Interactive report highlighting the hard work of staff and students at Hood River Middle School.

PRESENTERS: Rolland Hayden, Principal, Hood River Middle School  
Jennifer Schlosser, Assistant Principal, Hood River Middle School

SUPPLEMENTARY MATERIALS: Slide Presentation

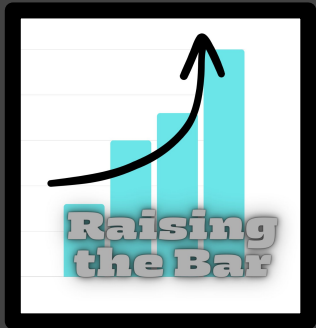
RECOMMENDATION: None

PROPOSED MOTION: None



# Hood River Middle School is Raising the Bar

“It’s a Great Day to be a Panther”



Excellence. Every student. Every day.





Raising the Bar



## Hood River Middle School Continuous Improvement Plan

This guide outlines professional learning at staff meetings and connects the major areas of our Continuous Improvement Plan.



### ACCESSIBLE & INTENTIONAL INSTRUCTION

- Vertical Alignment
- Purposeful Planning
  - Academic and Content Vocabulary Alignment
  - Unit Planning
- Teacher Clarity
  - Learning Targets
  - Success Criteria
- Differentiation

### TEACHING & LEARNING ENVIRONMENT

- Healthy Classroom
- Alignment of Shared High Expectations
- Establish a Positive Classroom Culture
- Engaging Learning

### EVIDENCE-BASED DECISION MAKING



- Multi-Tiered System of Support
  - Response To Instruction & Intervention
  - Positive Behavioral Interventions & Supports
  - Professional Learning Communities
- Equitable Standards Based Grading Practices
- AVID-WICOR

Raising the Bar

Staff & Student  
Wellness & Health

2023-2024

Family &  
Community Partnership

Staff Wellness  
Advisory  
Social Emotional Learning  
Sunshine Committee

Engage  
Support  
Monitor  
Link to Learning



EXCELLENCE. EVERY STUDENT. EVERY DAY.

Excellence. Every student. Every day.





## Our Commitment to Staff

# Hood River Middle School Continuous Improvement Plan

This guide outlines professional learning at staff meetings and connects the major areas of our Continuous Improvement Plan.

Excellence. Every student. Every day.



# Teaching and Learning Environment



## TEACHING & LEARNING ENVIRONMENT



- Healthy Classroom
- Alignment of Shared High Expectations
- Establish a Positive Classroom Culture
- Engaging Learning



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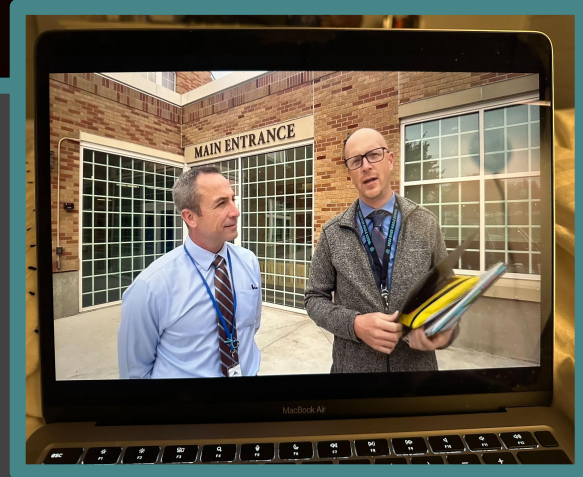
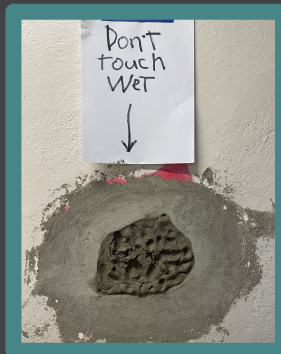
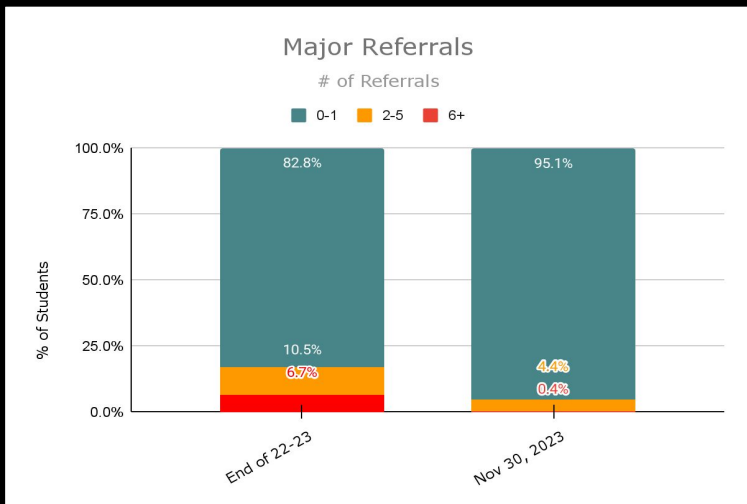


# Evidence Based Decision Making



## EVIDENCE-BASED DECISION MAKING

- Multi-Tiered System of Support
  - Response To Instruction & Intervention
  - Positive Behavioral Interventions & Supports
  - Professional Learning Communities
- Equitable Standards Based Grading Practices
- AVID-WICOR



Excellence. Every student. Every day.

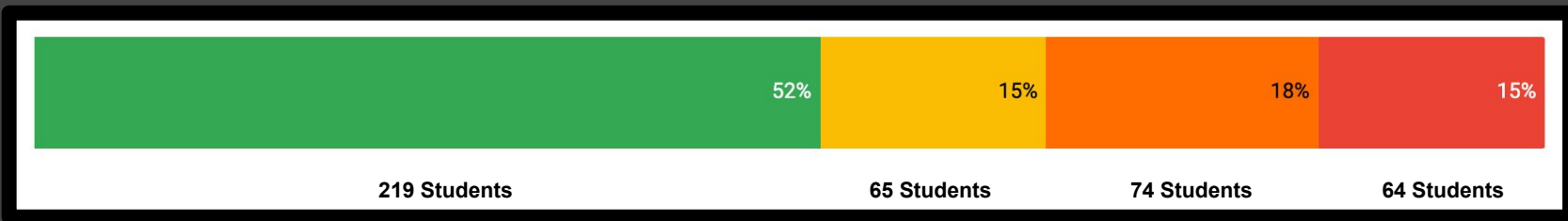




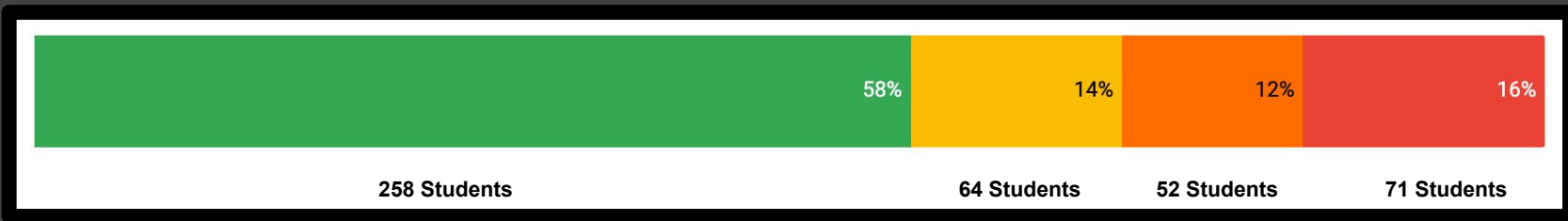
# Reading

## STAR Reading (Whole School)

Fall  
2022



Fall  
2023



■ At/Above Benchmark ■ On Watch ■ Intervention ■ Urgent Intervention

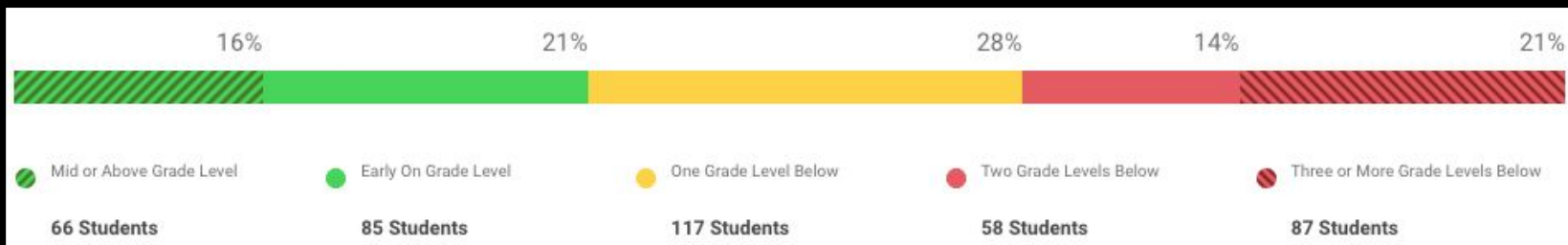
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# Math

## i-Ready & IXL (Whole School)

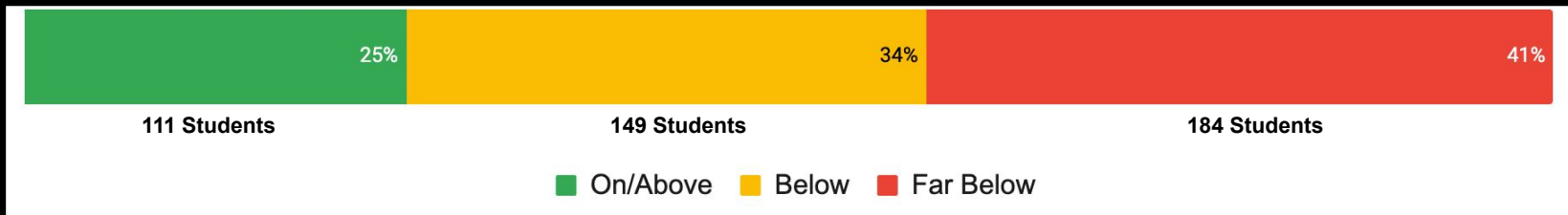
i-Ready  
Fall 2022



i-Ready  
Spring 2023



IXL  
Fall 2023



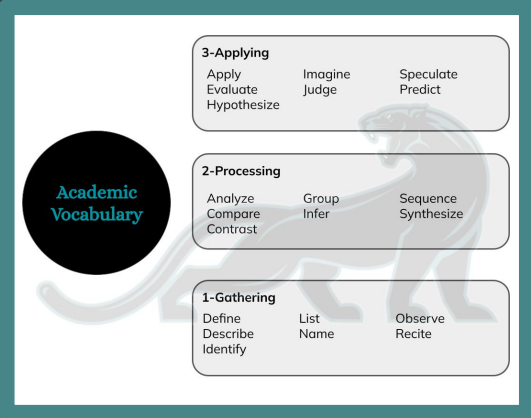


# Accessible and Intentional Instruction

## ACCESSIBLE & INTENTIONAL INSTRUCTION



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  - Academic and Content Vocabulary Alignment
  - Unit Planning
- Teacher Clarity
  - Learning Targets
  - Success Criteria
- Differentiation



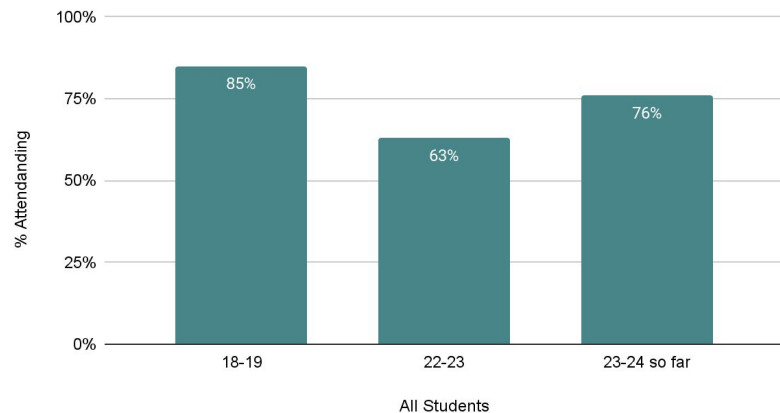
**Excellence. Every student. Every day.**



# Strengthening Programs



HRMS Overall Attendance



Attendance is up 13% over last year

## Family & Community Partnership

Engage  
Support  
Monitor  
Link to Learning

## Staff & Student Wellness & Health

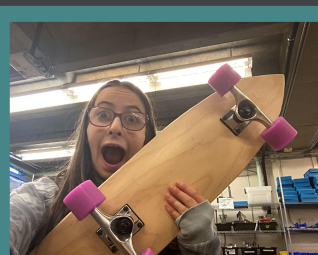
Staff Wellness  
Advisory  
Social Emotional Learning  
Sunshine Committee

Excellence. Every student. Every day.





Questions?



# Hood River Middle School Continuous Improvement Plan

This guide outlines professional learning at staff meetings and connects the major areas of our Continuous Improvement Plan.

## PROFESSIONAL LEARNING

### ACCESSIBLE & INTENTIONAL INSTRUCTION

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- AVID-WICOR

Raising  
the Bar

Staff & Student  
Wellness & Health

2023-2024

Family &  
Community Partnership

Staff Wellness  
Advisory  
Social Emotional Learning  
Sunshine Committee

Engage  
Support  
Monitor  
Link to Learning



EXCELLENCE. EVERY STUDENT. EVERY DAY.

excellence. Every student. Every day.





DATE: January 23, 2024

TO: Hood River County School District, Board of Directors

FR: Mark Hickok

RE: Hood River Parks & Rec Bond/Levy Planning

EXPLANATION: The Hood River Valley Parks & Recreation District is planning to put a capital bond and operation levy on the May 2024 ballot. Some of the projects have some crossover with the School District such as pool/community center replacement, developing Westside Park, and operating funds for recreation programming.

PRESENTERS: Mark Hickok, Executive Director, HRVPRD

SUPPLEMENTARY MATERIALS: HRCSD - HRVPRD Bond and Levy Presentation 2024

RECOMMENDATION: None, Informational and feedback welcome

PROPOSED MOTION: None



# Hood River Valley Parks & Recreation District

## 2024 GO Bond and Operation Levy

---

Hood River County School District Presentation  
January 23, 2024

# Hood River Multi-Jurisdictional Plan Completed October 2020



## Hood River Valley Parks & Recreation District

Suzanne Cross  
Nan Noteboom  
Mike McCarthy  
Anna Cavaleri  
Glenna Mahurinn



## Hood River City Council

Kate McBride  
Tim Counihan  
Erick Haynie  
Jessica Metta  
Megan Saunders  
Mark Zanmiller  
Gladys Rivera



## Hood River County School District School Board of Directors

Chrissy Reitz  
David Russo  
Corinda Hankins Elliott  
Julia Garcia-Ramirez

## Hood River County Board of Commissioners

Mike Oates  
Karen Joplin  
Rich McBride  
Bob Benton  
Les Perkins



## Hood River Port District Board of Directors

Hoby Streich  
Kristy Chapman  
Ben Sheppard  
John Everitt  
David Meriwether





# Goals & Roles

## A Framework for Outcomes

- Topic oriented goals
- Supporting policies & strategies
- Suggested agency roles

**Leadership role (L)** indicates a primary responsibility for an action. Where more than one leadership entity is identified, the role generally relates to the assets owned by an entity.

**Partnership role (P)** indicates more of a coordination responsibility.

**Advocacy role (A)** indicates one of supporting and encouraging actions led by another organization. Advocacy actions or resources are determined on a case by case basis by each organization.



### GOAL I: PARKS

**Park providers in the Hood River area provide and maintain parkland to provide diverse recreational experiences and meet current and future community needs.**

#### Policy 1.1 Parkland Acquisition.


Acquire additional parkland necessary to serve the Hood River area's current and future population based on adopted service levels.

#### Strategies

	HRVPRD	City of Hood River	Hood River County	Port of Hood River	Hood River School District	Conservation Organizations
	●	●	●	●	●	●
a. Partner with other agencies to acquire suitable land for new parks to serve current and future residents. Evaluate acquisition opportunities based on their potential to improve existing levels of service, connectivity, and recreational opportunities.	L	L	L	-	P	-
b. Prioritize park acquisition in underserved urbanized areas where households are more than ½-mile from a developed park.	L	L	-	-	-	-
c. Require that new development in the urban growth area provide system development funds or parkland for future parkland needs.	L	L	-	-	-	-
d. Evaluate opportunities to acquire parklands declared surplus by other public agencies.	L	L	P	P	-	P
e. Pursue low-cost or non-purchase options to preserve open space, including the use of conservation easements and development covenants.	L	L	P	-	-	P



# Goals & Roles



### GOAL 1: PARKS

Park providers in the Head River area provide and maintain parkland to provide diverse recreational experiences and meet current and future community needs.

**Policy 1.1. Parkland Acquisition.**  
Acquire additional parkland necessary to serve the Head River area's current and future needs based on adopted service levels.

**Strategies**


- Partner with other agencies to acquire suitable land for new parks to serve current and future residents. Evaluate acquisition opportunities based on their potential to improve existing levels of service, connectivity, and recreational opportunities.
- Reserve park acquisition in unincorporated urban areas where headwaters are more than 10 miles from a developed park.
- Ensure that new development in the urban growth area provides system development fees or parkland for future parkland needs.
- Explore opportunities to acquire parkland dedicated surplus by other public agencies.
- Future lease-own or non-purchase options to preserve open space, including the use of conservation easements and development covenants.

**Policy 1.2. Neighborhood and Community Parks.**  
Reserve parkland to provide a diverse range of active and passive recreational experiences.

**Strategies**

- Reserve neighborhood park development in urban areas where service deficiencies exist (i.e., where headwaters are more than 10 miles from a developed park) over areas that are currently served.
- Develop park sites based on master plans, management plans, or other adopted strategies to ensure parks reflect local needs, community input, recreational and amenity goals, and available financial resources.
- Design and develop park sites and facilities to maximize recreational value and improve safety, security, and maintenance.
- Reserve that new development provide system development fees to develop new parks consistent with this Plan and the applicable jurisdictional standards for parks and recreation facilities.

ROLES: L = Lead P = Partner A = Advocate



### GOAL 1: PARKS

Park providers in the Head River area provide and maintain parkland to provide diverse recreational experiences and meet current and future community needs.

**Policy 1.3. Riverfront Regional Parks.**  
Maintain and enhance riverfront parks to connect residents and visitors with the water and provide unique recreational experiences.

**Strategies**


- Improve river access and encourage water and nature oriented activities along the Columbia and Head Rivers.
- Along the City's existing waterfront, encourage compatible development with existing parks and recreation infrastructure and investments.
- When developing or improving waterfront parks, consider opportunities to restore degraded shorelines, increase water system resiliency and other habitat features, and provide for additional passive surfaces and green infrastructure.

**Policy 1.4. County Regional Parks.**  
Provide opportunities for residents and visitors to experience a one-of-a-kind or overnight basis in environmentally developed parks that promote a connection to nature.

**Strategies**

- Provide day-use areas and waterfront access, with appropriate developed recreational amenities (e.g., picnic areas, nature play trails) in all County parks to support use by a broad cross-section of the community.
- Develop and enhance programming and programs for environmental stewardship in area parks and natural areas.
- Where campgrounds are provided, offer a variety of camping types, including tent, backpack, RV, and group sites.
- Maintain and improve support facilities, such as restrooms and showers, to provide a quality user experience.
- Evaluate campground fees balancing cost-recovery and affordability for financial sustainability.

ROLES: L = Lead P = Partner A = Advocate



### GOAL 2: OPEN SPACE & NATURAL AREAS

Head River Area's parks system includes areas that provide ecological, scenic, and recreational value for generations.

**Policy 2.1. Open Spaces.**  
Provide opportunities for residents to connect with nature.

**Strategies**


- Provide wildlife and open space connections within public parks and open spaces.
- Develop opportunities for passive and active recreation on the banks of the Columbia River and Head River.
- Explore opportunities to protect and provide appropriate public access (e.g., trails, viewpoints, wildlife viewing areas, and boat landings) to locations with ecological or scenic value that support passive recreation, interpretation, and environmental education.

**Policy 2.2. Natural Area Restoration and Management.**  
Manage areas within parks to protect and enhance their ecological value.

**Strategies**

- Improve the condition of natural areas in parks through restoration efforts, including erosion control, revegetation, and improvement of hydrological conditions.
- Develop and enhance programming and programs for environmental stewardship in area parks and natural areas.
- Where campgrounds are provided, offer a variety of camping types, including tent, backpack, RV, and group sites.
- Maintain and improve support facilities, such as restrooms and showers, to provide a quality user experience.
- Evaluate campground fees balancing cost-recovery and affordability for financial sustainability.

ROLES: L = Lead P = Partner A = Advocate



### GOAL 3: RECREATION

Recreation programs and facilities enhance residents' quality of life and offer opportunities to learn, play, and connect.

**Policy 3.1. Recreation Programs.**  
Provide a variety of recreational programs that promote the health and well-being of residents and support community events.

**Strategies**


- Expand the quantity, diversity, and inclusivity of recreational programs offered, as well as expanding partnerships with other providers and organizations.
- Improve program accessibility by holding classes and activities at locations throughout the community, providing childcare, and ensuring ADA compliance.
- Evaluate and improve recreational services, programs, and fees to meet identified cost goals.
- Monitor local and regional recreation trends to ensure community needs and interests are addressed by available programming.
- Promote recreational opportunities provided by partners to help connect residents with opportunities to learn and connect.
- Partner with local sports organizations to provide sports programs for youth and adults.

**Policy 3.2. Aquatic Facilities.**  
Provide opportunities for aquatic recreation through the area's pools and riverfront facilities.

**Strategies**

- Partner improvements to the Aquatic Center to ensure the safety, improve energy efficiency, and extend its useful life.
- Explore options to acquire the Aquatic Center with a modern facility, potentially in partnership with other organizations or agencies, to increase capacity and offer an improved user experience.
- Monitor and enhance swimming facilities and programs of existing riverfront sites.

ROLES: L = Lead P = Partner A = Advocate



### GOAL 3: RECREATION

Recreation programs and facilities enhance residents' quality of life and offer opportunities to learn, play, and connect.

**Policy 3.3. Indoor Recreation Facilities.**  
Provide indoor spaces for individual and group recreation, educational classes, and community events.

**Strategies**


- Explore options to provide additional indoor facility space for activities, recreation and educational classes, and community events. Assess the financial and operational feasibility of any new community center or other indoor recreation facility prior to development.
- Expand partnership opportunities for park facility acquisition, development, operation, program, and maintenance.

**Policy 3.4. Specialized Facilities.**  
Establish and operate specialized facilities to respond to identified public needs, as appropriate.

**Strategies**

- Consider local needs, recreational trends, and availability of similar facilities when planning for specialized recreational facilities.
- Provide multi-purpose facilities for alternative or emerging sports to offer residents a diverse range of recreational experiences.
- Consider along an additional off-leash area at a suitable site.
- Explore opportunities to partner with local organizations to develop, manage, and program specialized facilities.
- Encourage the development of specialized facilities that generate revenues to offset the cost of operations and maintenance.

ROLES: L = Lead P = Partner A = Advocate




### GOAL 3: RECREATION

Recreation programs and facilities enhance residents' quality of life and offer opportunities to learn, play, and connect.

**Policy 3.5. Sport Fields and Courts.**  
Provide a system of sport fields and courts to serve the needs of the Head River community.

- Develop maintenance, operations and safety of sport fields and courts to better serve recreation users and extend playing seasons.
- Use existing sites more efficiently and/or acquire additional space to meet capacity needs.
- Consider resurfacing existing or new sport fields to extend life to allow more intensive use of field sports, extend field seasons, and limit play cancellations.
- Evaluate opportunities to include sport fields and courts in the development of new community parks.
- Consider evaluation of sport field and court lighting to extend play opportunities.
- Work with the commercial community to identify opportunities to partner on enhancing field, park features, and accessibility to the community.
- Study development of a large sports field complex or tournament site to increase field capacity and serve as a regional destination.
- Assess field usage patterns and take on a regular basis to ensure they continue to meet the needs of field providers, user groups, and neighbors.

ROLES: L = Lead P = Partner A = Advocate



### GOAL 4: TRAILS


Head River County's comprehensive trail system promotes active lifestyles by providing non-motorized connections to nature, parks, schools and other community destinations, balancing recreational needs with other community destinations, balancing recreational needs with other community goals and being sensitive to farms and forest uses.

**Policy 4.1. Urban and Regional Trails.**  
Develop, enhance and maintain multi-use trails that provide safe opportunities to recreate and to connect to major destinations within urban areas and throughout the greater Head River area.

**Strategies**

- Develop, improve, and acquire a network of multi-use pedestrian and bicycle trails and trails to provide connections within and between parks, schools, nearby neighborhoods, and community destinations in urban areas.
- Coordinate trail system planning and development with adopted Comprehensive Plans, Transportation System Plans and other specific plans to provide a comprehensive pedestrian and bicycle network.
- Coordinate and connect the three segments of the Inland Cascades Trail in the lower Head River Valley.
- Coordinate efforts to plan, design and develop the Puente Verde Trail, as envisioned in the Puente Verde and Access Trails.
- Explore opportunities to create a self-guided or multi-trail corridor to Puente Verde.
- Explore options to improve pedestrian and bicycle access from the City of Head River to the Main Off-Highway Trailhead on the Historic Columbia River Highway State Trail.
- Provide trailhead accommodations, as appropriate, to include parking, signage, restrooms and other amenities.
- Develop and implement standards for trail development and maintenance, signage, wayfinding, safety, and maps and materials.
- Partner with local utilities, public agencies and private landowners to secure trail easements, public access easements, utility easements as appropriate, and access to open spaces for trail connections.
- Partner with regional trailhead trail organizations to engage trail users for volunteer labor support for projects.
- Explore the feasibility of constructing the Valley Loop Trail connecting the City of Head River to the Northwest, Middle Mountain, and East Trail Management Areas.

ROLES: L = Lead P = Partner A = Advocate



### GOAL 4: TRAILS

Head River County's comprehensive trail system promotes active lifestyles by providing non-motorized connections to nature, parks, schools and other community destinations, balancing recreational needs with other community destinations, balancing recreational needs with other community goals and being sensitive to farms and forest uses.

**Policy 4.2. Primitive Trails.**  
Provide a sustainable system of recreation trails to provide a connection to natural and non-developed areas.

**Strategies**

- Manage and maintain a system of off-road trails (trail and forest roads) that is aligned with the County Master Plan for Land Use, including land use, and off-highway vehicle use that is sensitive to the needs for forest management and in cooperation with trail user groups and partners.
- Implement best practices for forest construction and management of off-road trails, including parking, trail signage standards, and recreation as appropriate.

**GOAL 5: ADMINISTRATION**


Public park and recreation providers efficiently and effectively meet community needs, while stewarding the community's investment in parks and recreation facilities.

**Policy 5.1. Community Involvement.**  
Encourage and support participation in planning processes that promotes active and ongoing participation by diverse community members in the planning and decision-making for parks and recreation.

**Strategies**

- Involve residents and organizations in park and recreation facility planning, design and construction program development to select community input, facilitate project understanding and higher support for projects.
- Identify underrepresented segments of the community and work to improve their access and ability to participate in park planning and decision-making.
- Periodically survey using statistically valid measures, views, and public local park and recreation performance, needs and trends.

ROLES: L = Lead P = Partner A = Advocate



### GOAL 5: ADMINISTRATION


Public park and recreation providers efficiently and effectively meet community needs, while stewarding the community's investment in parks and recreation facilities.

**Policy 5.2. Planning.**  
Provide a plan for the development and management of the park and recreation system to guide future actions.

**Strategies**

- Update the Plan periodically to ensure park and recreation facilities and services meet current and future needs.
- Assess park and facility conditions and develop preservation plans to guide capital improvement plans.
- Update zoning and land use development codes to align with and implement the recommendations of this Plan as adopted per applicable local or state law.
- Prepare master plans for park sites prior to development or major improvement to ensure development meets community needs, is within available resources and is consistent with local park and recreation objectives.
- Plan and design future improvements to parks, recreation facilities and trails in compliance with the guidelines of the Americans with Disabilities Act and with universal accessibility in mind.
- Require development projects along designated trail routes to incorporate trail segments as part of the project.

ROLES: L = Lead P = Partner A = Advocate



### GOAL 5: ADMINISTRATION

Public park and recreation providers efficiently and effectively meet community needs, while stewarding the community's investment in parks and recreation facilities.

**Policy 5.3. Asset Management.**  
Actively manage the Head River area's parks and recreation assets to ensure consistent service delivery, reduce unplanned maintenance, and maintain economic, public safety, and environmental goals.

**Strategies**

- Create and maintain a standardized and systematic inventory and assessment of park system infrastructure, including quantity, location, condition, and expected useful life.
- Consistently establish park maintenance standards and a routine preventative maintenance and inspection program to ensure park, facilities and equipment are maintained and safe.
- Monitor the costs of maintaining park and recreation facilities and infrastructure to inform budgeting and long-term financial planning.
- Develop and update asset management plans for major assets to support improved maintenance, reduce costs, and increase maintenance and replacement efficiency.
- Establish a consolidated volunteer management program to support participation, facility improvements and supplement existing events and maintenance.
- Estimate the maintenance costs and staffing levels associated with development or renovation of parks, recreation facilities, trails, and natural open space areas, and ensure adequate funding is available.

**Policy 5.4. Partnerships.**  
Partner and maximize effective partnerships to plan, promote, maintain, and operate parks and recreation facilities and programs and the other opportunities for public recreation.

**Strategies**

- Continue to explore opportunities to share resources and avoid operational redundancies in the care and maintenance of recreational facilities.
- Assess current service delivery models and partnerships to identify opportunities to better meet community needs and forward the mission and best interests of the various public park and recreation providers in the Head River area.
- Create, use, and maintain written partnership agreements that specify roles and responsibilities as well as legal, financial and other terms.
- Maintain and improve partnerships with the Head River School District to ensure coordinated long-range planning, support the availability of sports fields and indoor facilities, encourage provision of community recreation and education programs at schools, and explore further joint use facilities.
- Establish cooperative agreements between providers to deliver sports field and court planning, acquisition, development, improvements, maintenance and operations responsibilities as well as clearly scheduling, decision-making and revenue sharing objectives and structures.

ROLES: L = Lead P = Partner A = Advocate



# Goals & Roles

# 5 Goals

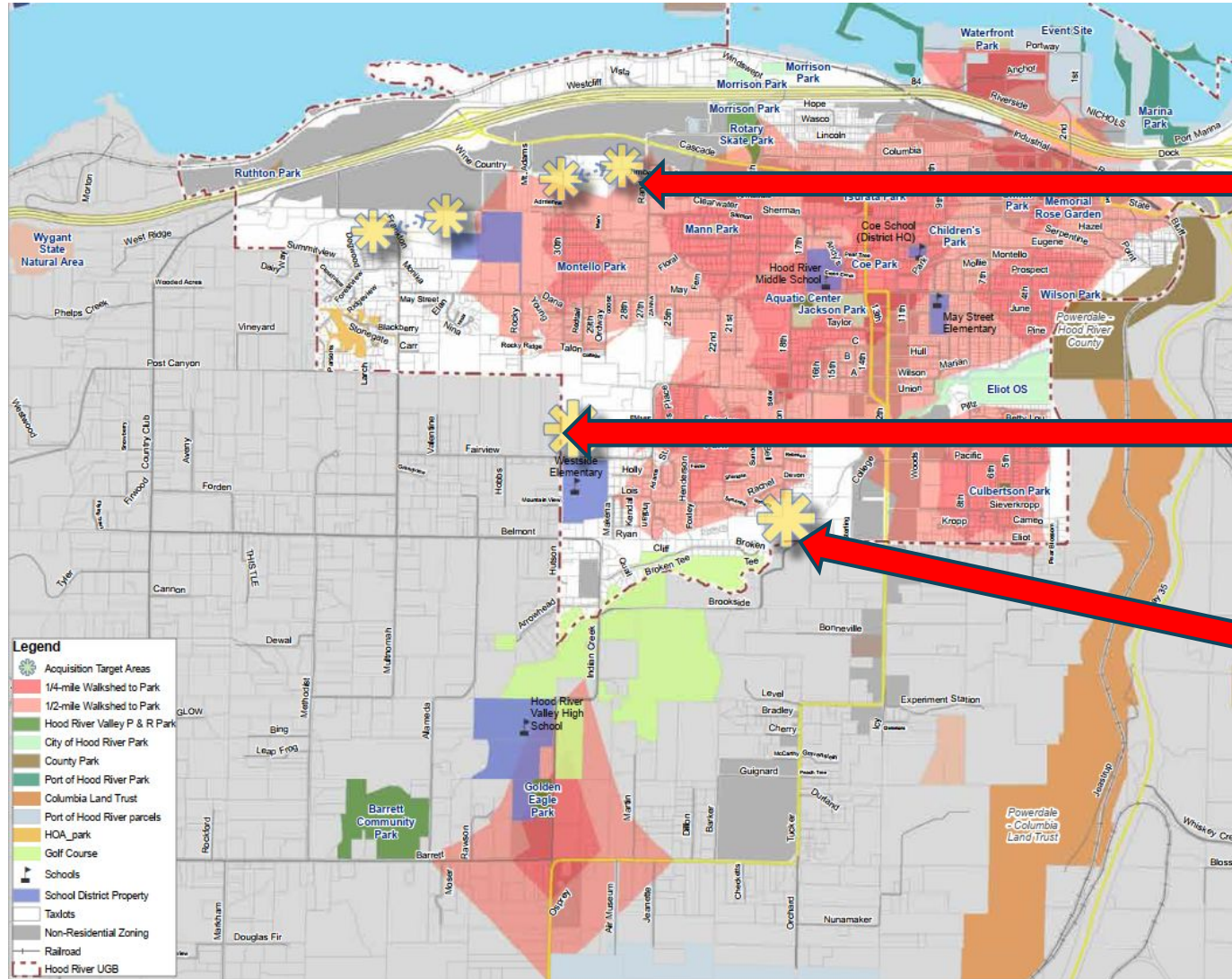
Parks  
Open Space & Nature  
Recreation  
Trails  
Administration

# 18 Policies

94  
Strategie  
s

# Since the Master Plan Was Passed

## 2020 Draft Target Acquisition Area (Urban Area)



2021 – 7 acres purchased for affordable housing 1/2 acre dedicated to parkland



2021 - 20 Acres Purchased for future Park Development



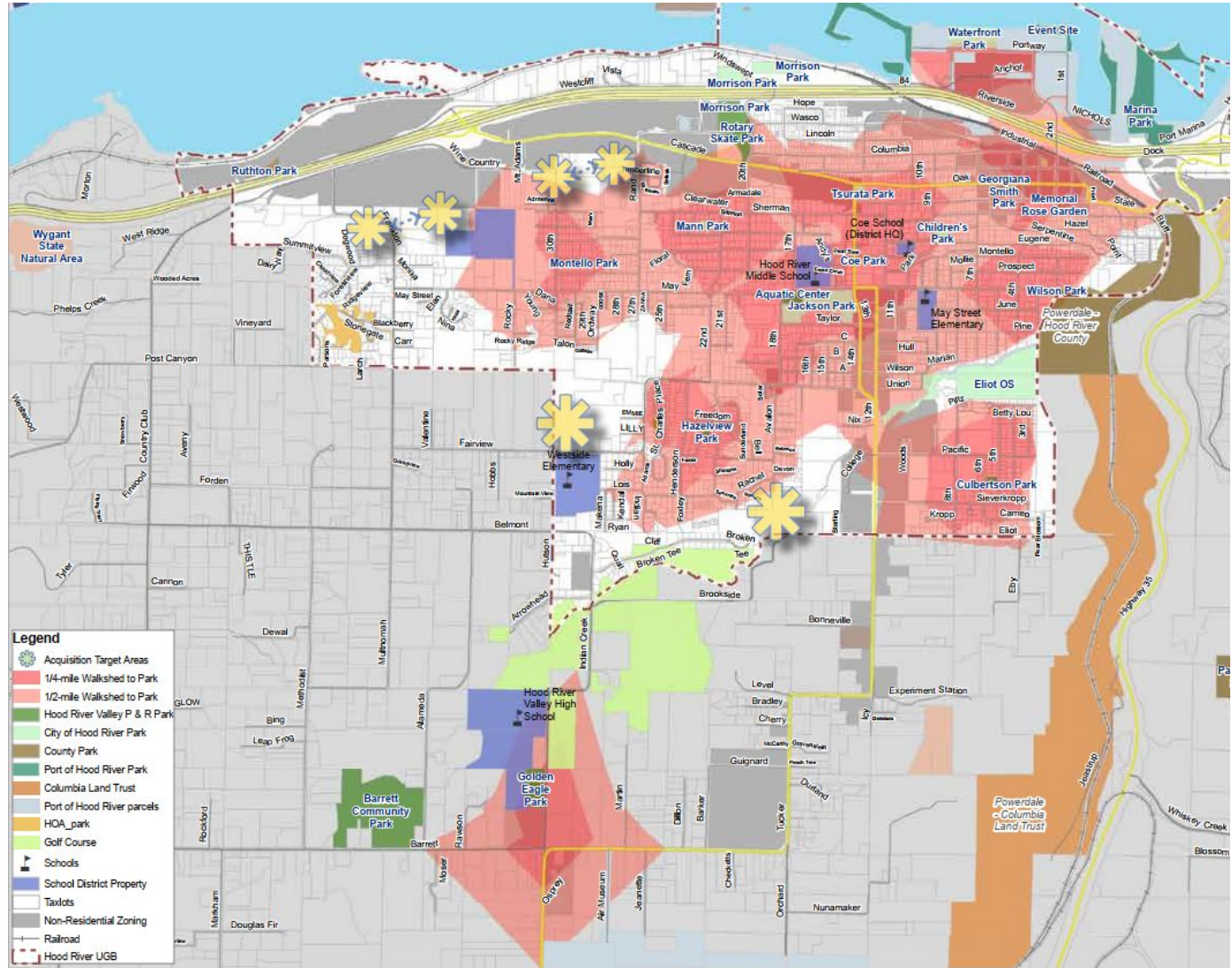
2023 - 10 acres under contract with recently approved ODOT Grant funding, which will connect a the 3.5 mile Indian Creek Trail



2023 – 4 acre park under contract in Parkdale – unfunded.



# Since the Master Plan Was Passed



## By the Numbers

The Master Plan recommended acquiring between 10 and 32 acres of parkland by 2030.

In the last three years since the plan was adopted, we have 34 1/2 acres acquired or have under contract.

The Cities newly adopted Westside Urban Renewal District funds more park land acquisition.

# Since the Master Plan Was Passed



- 2021 The Parks District and School District signed an IGA to transfer “Community Education” (Recreation Programming) to the Parks District. The Parks district has been running recreation programs and youth sports for 2 years and has one year left of funding from the School District.



- 2022 – Consistent with the strategies in the Master Plan The Parks District attempted to put measure on the ballot to reform the District at a higher rate and replace the pool. The county was not comfortable with the way the district planned to finance the debt using the general tax-rate and did not support putting the formation of the district on the ballot.



# General Obligation Bond

## *To Build Pool, Parks, and Trails*

- **Replace the Aquatic Center**

*With a community center featuring a larger and more pool with modern amenities like family changing areas, lazy river, warm water instruction and therapy pool, multipurpose workout and classroom space for community recreation programming.*

- **Develop Westside Park**

*With fields, play area, picnicking, trails, and a natural park on 20 acres on Fariview and Belmont (near Westside School)*

- **Preserve Parkdale Park**

*Purchase Parkdale Park. This land is zoned commercial & privately owned. HRVPRD has an exclusive option to purchase the property and preserve it as a park.*

- **Make Key Trail Connections**

*Connect the missing links on The Indian Creek Trail & Westside Community Trail to create walking access from downtown to Barrett Dr. and from Westside School to the Skate Park.*

**How Long? — 25 Years**

**Tax Rate—\_\_\_\_\_ per \$1,000 Assessed**

**Estimated Cost To Average Home -**

# Local Option Levy

## *For Operations and Maintenance*

- **Take Care of Public Resources**

*HRVPRD has one full-time maintenance employee who works out of a 10'x14' shed in the Aquatic Center Parking lot. With a new Community Center, and more Parks & Trails, we need to invest proactive maintenance.*

- **Operate an expanded community center/pool**

*The new pool will be bigger with more amenities and need more staff (lifeguards, front desk) & additional chemicals, supplies, & utilities.*

- **Provide Recreation Opportunities for Youth & Adults**

*In 2021 HRVPRD entered an agreement with the School District to transfer community education (Recreation Programming) to the district. That agreement funded two employees through Sept 24.*

**How Long?—5 Years (will need renewal)**

**Tax Rate—\_\_\_\_\_ per \$1,000 Assessed**

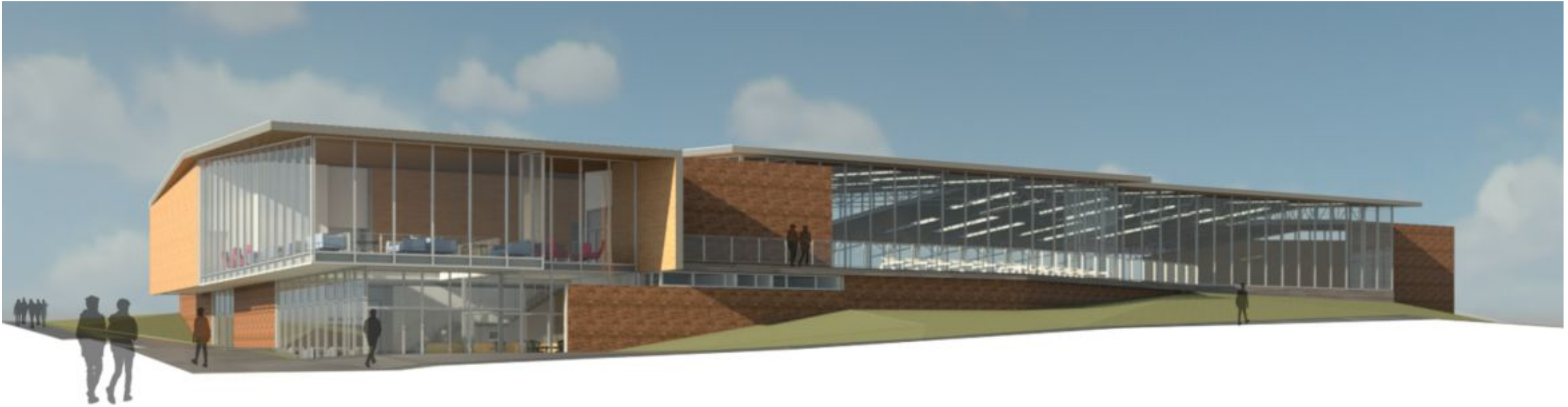
**Estimated Cost To Average Home -**





Prepared by Hood River Valley Parks & Rec for illustration purposes. All measurements are approximate.

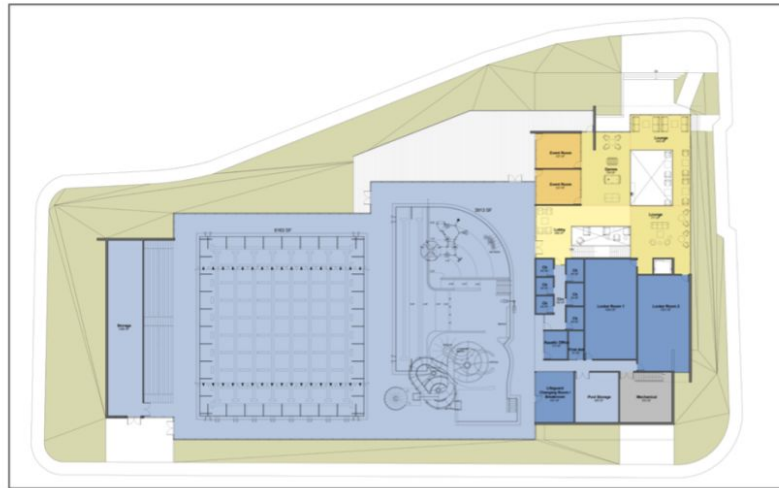




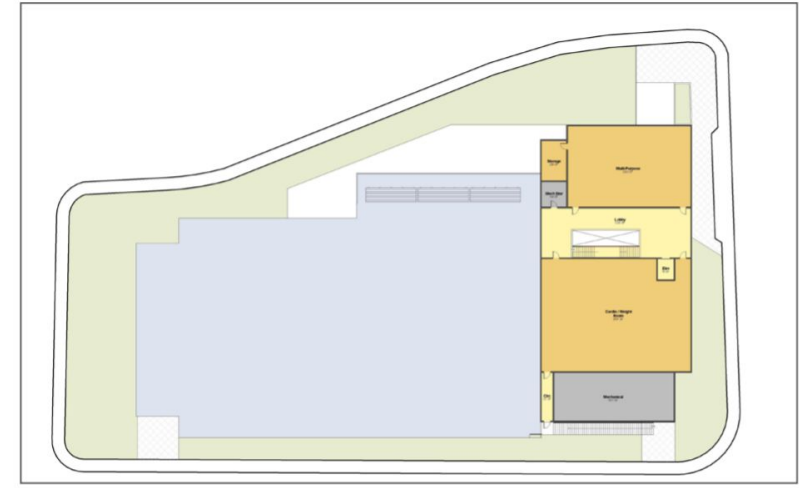
**LEVEL ONE - ENTRY LEVEL**

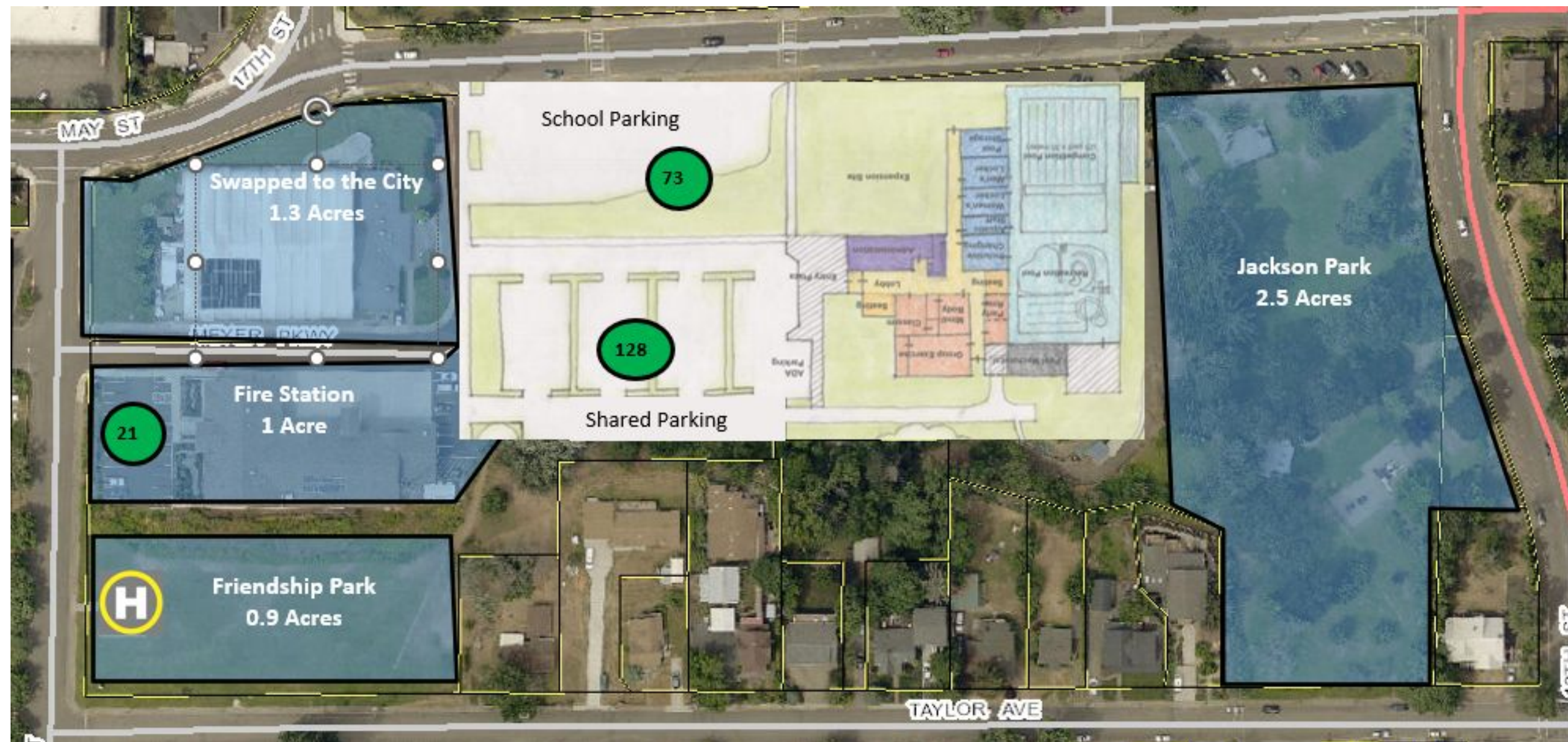


**LEVEL TWO - POOL LEVEL**



**LEVEL THREE**







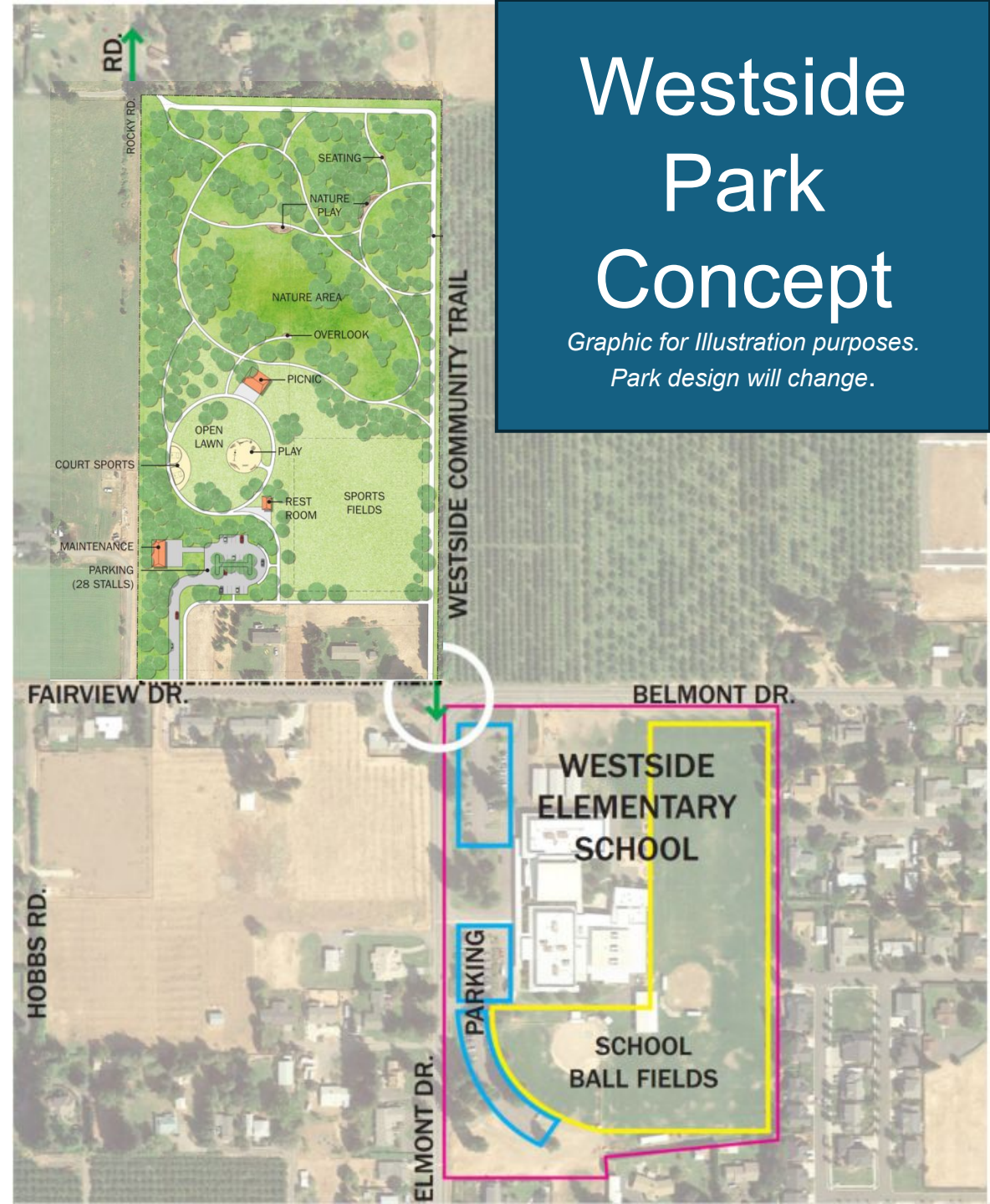
# Tennis Courts Near High School

Golden Eagle Park

Private Land – Owned by Double Mountain

Artistic rendering the exact layout of the Tsuruta courts overlaid over currently vacant land

HRVHS Baseball





Mark Hickok, Executive  
Director

---

(541)386-5720  
[mark@hrvprd.org](mailto:mark@hrvprd.org)



# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

January 23, 2024

TO: Board of Directors

FR: Nancy Hall, Interim Chief Financial Officer

RE: Annual Financial Report for Year Ended June 30, 2023

## EXPLANATION:

The Annual Financial Report is the document that presents the audited financial position of the Hood River County School District as of June 30, 2023 and the results of operations for the fiscal year then ended. The District met the filing requirements of the Oregon Secretary of State Audits Division, the Oregon Department of Education, the Federal Audit Clearinghouse, and the Municipal Securities Rulemaking Board.

Tara Kamp, C.P.A., Pauly Rogers and Co., P.C., will present the audited Annual Financial Report for the Fiscal Year ended June 30, 2023 and the accompanying letter, Communication to the Governing Body. She will review the purpose and scope of the audit, results, findings, future accounting and auditing issues, and best practices.

PRESENTERS: Nancy Hall, Chief Financial Officer  
Tara Kamp, C.P.A. Pauly Rogers and Co. P.C.

## SUPPLEMENTARY

MATERIALS: Communication to the Governing Body FYE June 30, 2023  
Annual Financial Report for the year ended June 30, 2023

RECOMMENDATION: None

PROPOSED MOTION: None





**PAULY, ROGERS AND Co., P.C.**  
12700 SW 72<sup>nd</sup> Ave. ♦ Tigard, OR 97223  
(503) 620-2632 ♦ (503) 684-7523 FAX  
[www.paulyrogersandcocpas.com](http://www.paulyrogersandcocpas.com)

December 22, 2023

To the Board of Directors  
Hood River County School District  
Hood River County, Oregon

We have audited the basic financial statements of the governmental activities and each major fund of the Hood River County School District for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards and the Uniform Guidance*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

### **Purpose of the Audit**

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- generally accepted accounting principles and auditing standards
- the Oregon Municipal Audit Law and the related administrative rules
- federal, state and other agency rules and regulations related to expenditures of federal awards

### **Our Responsibility under U.S. Generally Accepted Auditing Standards and the Uniform Guidance**

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities. Our engagement letter details our nonaudit services we provide; these services do not constitute an audit under Government Auditing Standards.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of the basic financial statement amounts. However, providing an opinion on compliance with those provisions is not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about compliance with the types of compliance requirements described in the OMB's Compliance Supplement applicable to each of the major federal programs for the purpose of expressing an opinion on compliance with those requirements. While our audit provided a reasonable basis for our opinion, it does not provide a legal determination on compliance with those requirements.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Planned Scope and Timing of the Audit**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any internal control related matters that are required to be communicated under professional standards.

### **Results of Audit**

1. Audit opinion letter – a qualified opinion on the basic financial statements has been issued.
2. State minimum standards – We found issues requiring comment as noted on page 61 of the report.
3. Federal Awards - We found no issues of non-compliance and no questioned costs. We have responsibility to review these programs and give our opinion on the schedule of expenditures of federal awards, and tests of the internal control system, compliance with laws and regulations, and general and specific requirements mandated by the various awards.
4. We noted a material weakness, as noted in the Schedule of Findings and Questioned Costs in the audit report.

### **Significant Audit Matters**

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 the basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2023. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the basic financial statements in the proper period.

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimates in the financial statements are the actuarial estimate of the District's portion of the statewide Net Pension Liability (or Asset) and Other Post Employment Benefits. Other sensitive estimates affecting the basic financial statements were Management's estimate of Accounts Receivable and Capital Asset Depreciation, which are based on estimated collectability of receivables and useful lives of assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent, and clear.

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

We encountered significant difficulties in performing and completing our audit as the District was not ready for the audit when scheduled and books were not accurately closed.

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#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. In addition, there were misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, taken as a whole. There were immaterial uncorrected misstatements noted during the audit which were discussed with management. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even if, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit.

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter.

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

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

#### *Other Audit Findings or Issues*

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

#### *Required Supplementary Information*

We applied certain limited procedures to the required supplementary information that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on it.

#### *Supplementary Information*

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



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to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

### *Other Information*

We were not engaged to report on the other information, which accompanies the basic financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

### **Other Matters – Future Accounting and Auditing Issues**

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accountants and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

#### **GASB 99 – OMNIBUS 2022**

The requirements of this Statement that are effective as follows:

- The requirements related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.
- The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.
- The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

#### **GASB 100 – ACCOUNTING CHANGES AND ERROR CORRECTIONS – an amendment of GASB 62**

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be

reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

### **GASB 101 – COMPENSATED ABSENCES**

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

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This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

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

A handwritten signature in cursive script that reads "Tara M. Kamp, CPA".

Tara M. Kamp, CPA  
PAULY, ROGERS AND CO., P.C.



**ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

1011 Eugene Street • Hood River, Oregon 97031 • 541.386.2511 • [www.hoodriver.k12.or.us](http://www.hoodriver.k12.or.us)

It is the policy of Hood River County School District and its Board of Education that there will be no unlawful discrimination or harassment on the grounds of race, color, sex, marital status, national origin, religion, age, disability, veteran status, sexual orientation, and any other status protected by applicable local, state, or federal law in any educational programs, activities, or employment.

**HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON**

**ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

Prepared by the Business Services Department of the  
Hood River County School District

Bill Newton, Superintendent

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

2022-23

ANNUAL FINANCIAL REPORT

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HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

BOARD OF DIRECTORS AS OF JUNE 30, 2023

BOARD OF EDUCATION

TERM EXPIRES

Chrissy Reitz, <i>Chair</i>	June 30, 2023
Corinda Hankins Elliott	June 30, 2023
Julia Garcia-Ramirez, <i>Vice Chair</i>	June 30, 2025
Tom Scully	June 30, 2023
Brandi Sheppard	June 30, 2025
Jennifer Kelly	June 30, 2025
Barb Hosford	June 30, 2025

Board members receive mail at the District office address listed below.

ADMINISTRATION

Bill Newton, Superintendent

1011 Eugene Street  
Hood River, OR 97031

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**

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**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**

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**PAULY, ROGERS, AND CO., P.C.**  
12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
(503) 620-2632 (503) 684-7523 FAX  
www.paulyrogersandcpcpas.com

December 22, 2023

### INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Hood River County School District  
Hood River County, Oregon

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities and each major fund of Hood River County School District, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements as listed in the table of contents.

#### Summary of Opinions:

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Each Major Fund	Qualified

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinions section of our report, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Hood River County School District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the Unlisted States of America.

#### **Basis for Qualified Opinions**

We conducted our audit 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Hood River County School District 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.

#### **Matter Giving Rise to the Qualified Opinions**

The District is required by Governmental Accounting Standards Board (GASB) Statement No. 96 – Subscription-Based Information Technology Arrangements to record these arrangements as capital assets and long term debt in the government wide financial statements. In the fund financial statements, they are required to be recorded as debt service payments. As of June 30, 2023, the District did not implement this standard as required by GASB Statement No. 96. The amount by which this departure would affect the net position, assets, liabilities, and expenditures of the governmental activities and each major fund is not reasonably determinable.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, 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 Hood River County School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

### **Required Supplementary Information**

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CRF) 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 supplementary information, as listed in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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 supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**


Management is responsible for the other information included in the annual report. The other information comprises the other information, as listed in the table of contents, and the listing of board members containing their term expiration dates, as located before the table of contents, but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

### **Report on Other Legal and Regulatory Requirements**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2023 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 internal control over financial reporting and compliance.

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated December 22, 2023 on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Tara M Kamp, CPA  
PAULY, ROGERS AND CO., P.C.



HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS

**HOOD RIVER COUNTY SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

This section of Hood River County School District's (the District) Financial Statements presents a comparative analysis of the financial activities of the District for the fiscal years ended June 30, 2023 and 2022. This discussion and analysis has been prepared by management along with the financial statements and related footnote disclosures and should be read in conjunction with them. This report is based on currently known facts, decisions, and conditions that existed at the date of the independent auditor's report.

**NEW ACCOUNTING STANDARDS IMPLEMENTED**

No new Accounting Standards were implemented in 2022-2023.

**FINANCIAL HIGHLIGHTS**

- In the government-wide statement, the liabilities and deferred inflows of resources exceeded the assets and deferred outflows of resources by \$11,011,662 (net position) at June 30, 2023. The District's total net position increased by \$1,674,410 for the fiscal year, an increase in the District's financial position as compared to the prior year's restated net position. The increase in net position is primarily due to an increase in the Property Taxes levied for General Purposes.
- The District's governmental funds report combined ending fund balance of \$14,097,733 a decrease of \$4,073,301 from the prior year, primarily from an increase in Capital Outlay. Approximately 8.3 percent of this total amount, \$1,176,137, is restricted for capital projects; 10.2 percent, \$1,434,750, is restricted for other purposes; 6.6 percent, \$929,946 is restricted for grants; 3.5 percent, \$498,971 is restricted for debt service; and 2 percent, \$290,674, is restricted for unemployment. The remaining fund balances are either non-spendable, assigned, or unassigned: \$205,040 for non-spendable prepaid and inventory, \$4,506,685 assigned for operating reserves and bus replacement, and \$5,055,530 for unassigned.
- At the end of the current fiscal year, the unrestricted ending fund balance (the total of assigned and unassigned components of fund balance) for the general fund was \$5,055,530. Of the total, \$5,055,530 was unassigned. The unassigned fund balance of \$5,055,530 decreased by \$1,675,463 as compared to the prior year's unassigned fund balance of \$6,730,993.
- Capital assets additions of \$4,302,418 were from vehicle and equipment purchase of \$157,846, building improvements of \$756,098, construction in process of \$3,174,344, and GASB 87 lease assets of \$214,130. Accumulated depreciation is \$3,913,334. Note 8 of the Basic Financial Statements provides information about the capital assets.
- The District's outstanding long-term debt decreased by \$5,447,228 (6.75 percent) during the 2022-23 fiscal year due to debt service payments and unamortized bond premiums.

## OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are 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 intended to furnish additional detail to support the basic financial statements themselves.

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

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

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 of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

In the government-wide financial statements, the District's activities are shown in one category as *governmental activities*. The District's basic functions such as instruction, support services, community services, and interest on long-term debt are primarily financed through property taxes, Oregon's State School Fund, and other intergovernmental revenues.

The government-wide financial statements are on pages 4 and 5 of this report.

**Fund Financial Statements.** The fund financial statements provide more detailed information about the District's funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Hood River County School District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All 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. Unlike the government-wide financial statements, however, 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.

Since 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 the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Information is presented separately in the governmental funds balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balance for the general fund, grants fund, debt service fund, and capital construction and improvement fund. The District adopts the budget for each fund's function category, and for certain funds, at the fund level.

The basic governmental fund financial statements are on pages 6 through 9 of this report.

**Notes to the basic financial statements.** The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements are on pages 10 through 48 of this report.

**Supplementary information.** Schedules presenting detailed budgetary information for individual funds, schedules of the proportionate share of the net pension liability and contributions, schedules of funding progress and employer contributions of the early retirement program and of post-employment health care, and other supplementary information are on pages 49 through 60 of this report.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

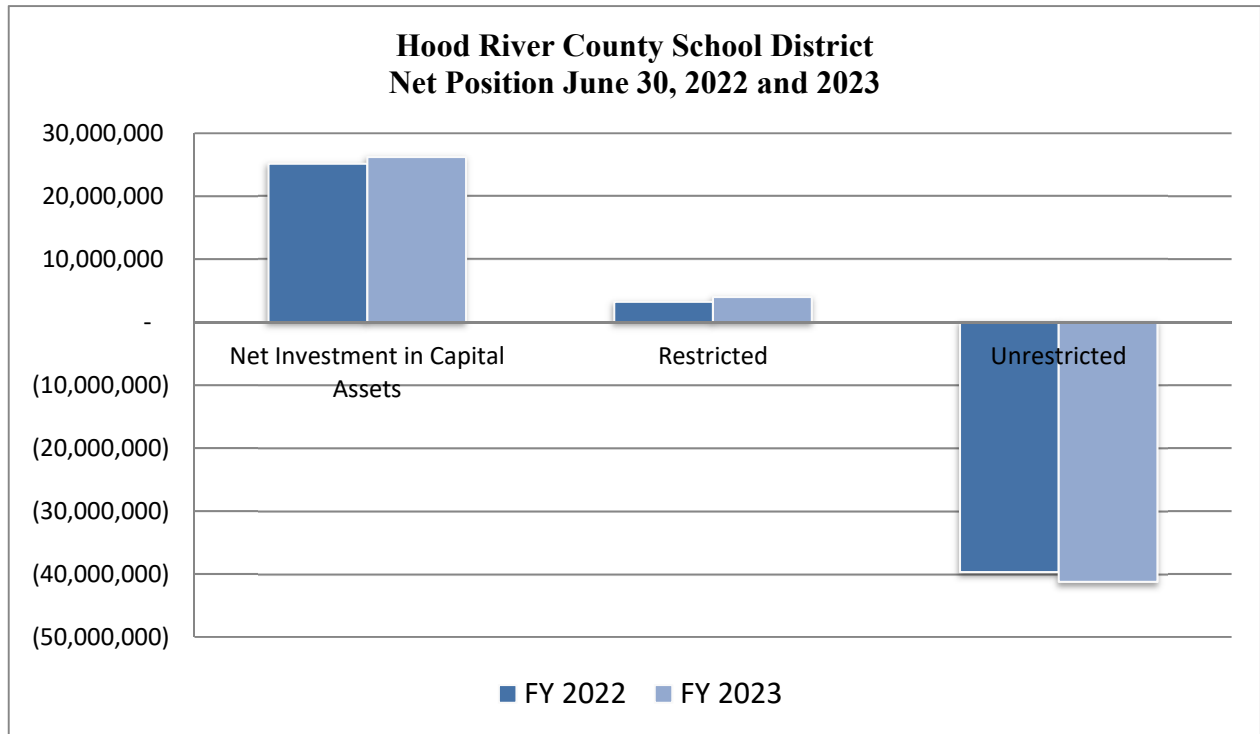
**Statement of Net Position.** As noted earlier, net position over time may serve as an indicator of a government's financial position. As of June 30, 2023, the District's liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$11,011,662. Net position increased from (\$12,686,072) as of June 30, 2022 to (\$11,011,662) by \$1,674,410. As shown on the Statement of Net Position, the increase in net position is primarily due to compliance with GASB Statement 68 which records the net pension asset or liability and pension-related deferred outflows and inflows of resources. It is difficult to predict future impacts to the District as these pension-related amounts depend solely on actions of the Oregon Public Employees Retirement System (PERS) Board, PERS statutes which set pension program benefit levels, pension investment returns, employer contributions, and PERS actuarial assumptions. Detailed information about the pension plan and the net pension asset are in Note 9 of the Basic Financial Statements.

Capital assets, which consist of the District's land, buildings, building improvements, construction in process, vehicles, and equipment, and leases represent 79.1 percent of total assets. This increase in capital assets as a percent of total assets from 77.4 percent to 79.1 percent as of June 30, 2023 is the result of increased building improvements. As the multi-year capital construction and improvements program continues into fiscal year 2024, capital assets are expected to grow. The remaining assets consist of cash and investments, property tax receivables, prepaid expenses and supply inventories.

The District's largest liability is for the repayment of general obligation and PERS bonds that represent 60.6 percent of total liabilities. The net pension liability represents 33.0 percent of total liabilities. Current liabilities include accounts payable, salaries and contracts payable, accrued interest payable, accrued vacation, and unearned revenue that represent 6.4 percent of total liabilities.

The largest portion of the District's net position of \$26,235,563 reflects its investment in capital assets (land, buildings, construction in process, improvements, vehicles and equipment) 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, therefore, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources (primarily property taxes) since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the District's net position of \$3,999,115 represents resources that are subject to external restrictions on how they may be used. The District reports a negative unrestricted balance of \$41,246,340 due to the requirement to report capital assets net of related debt even though future related property taxes will be used to pay that debt. The District's net position increased overall by \$1,674,410 in 2022-23.



**Net Position as of June 30, 2022 and June 30, 2023**

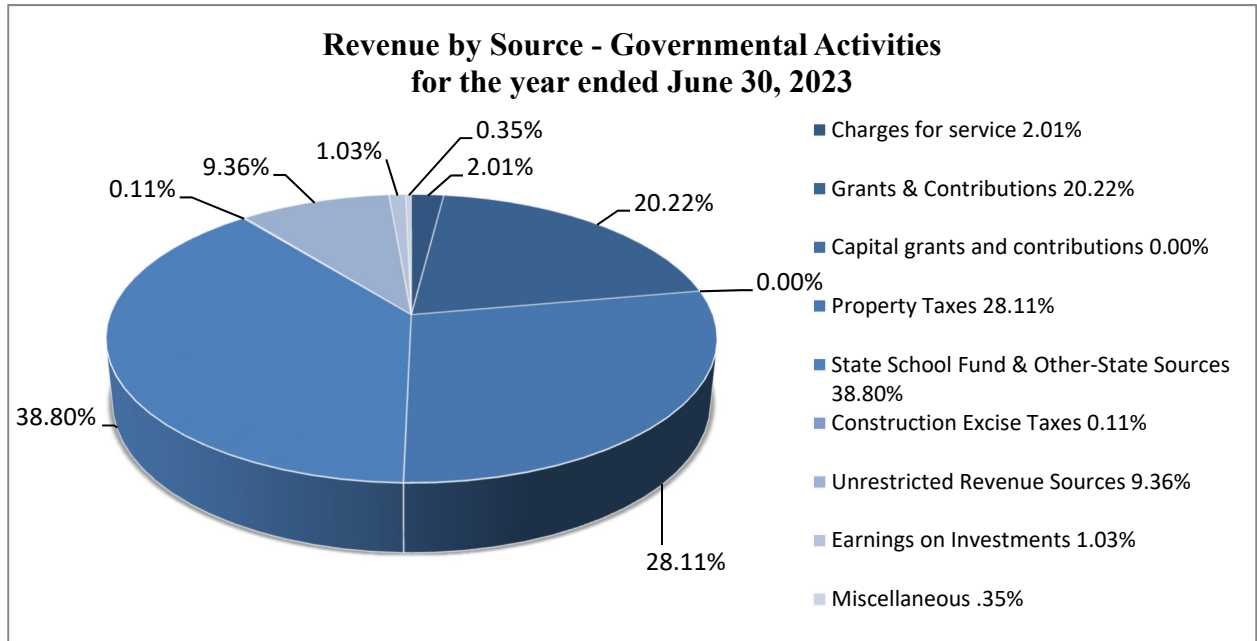
	Governmental Activities		
	2023	2022	Incr (Decr)
Assets			
Current and other assets	\$23,209,308	\$25,452,812	\$-2,243,504
Capital assets	87,670,070	87,280,986	389,084
Total Assets	110,879,378	112,733,798	-1,854,420
Deferred Outflows of Resources			
Pension and OPEB related deferral	16,843,635	16,034,365	809,270
Total Deferred Outflows of Resources	16,843,635	16,034,365	809,270
Liabilities			
Long-term obligations	116,300,499	110,985,093	5,315,406
Other liabilities	7,917,572	6,062,868	1,854,704
Total Liabilities	124,218,071	117,047,961	7,170,110
Deferred Inflows of Resources			
Net deferred pension asset	14,516,604	24,406,274	-9,889,670
Total Deferred Inflows of Resources	14,516,604	24,406,274	-9,889,670
Net Position:			
Net investment in capital assets	26,235,563	25,164,971	1,070,592
Restricted for:			
Grants	929,946	1,330,413	-400,467
Unemployment	290,674	310,248	-19,574
Debt Service	498,971	254,681	244,290
Other	2,279,524	1,333,140	946,384
Unrestricted	-41,246,340	-41,079,525	-166,815
Total Net Position	(\$11,011,662)	(\$12,686,072)	\$1,674,410



**Governmental Activities.** During the current fiscal year, the District's overall financial position changed as indicated by increase of \$1,674,410 in net position. When combined with the beginning net position of (\$12,686,072), the ending net position is (\$11,011,662). The key elements in this change are the following:

**Statement of Activities  
For the Years Ended June 30, 2022 and June 30, 2023**

	Governmental Activities		
	FY 2023	FY 2022	Incr/(Decr)
Revenues			
Program revenues			
Charges for service	\$1,603,454	\$370,244	\$1,233,210
Operating grants and contributions	16,103,857	14,976,814	1,127,043
Capital grants and contributions	-	-	-
Total Program Revenues	17,707,311	15,347,058	2,360,253
General revenue			
Property taxes for general purposes	17,550,495	16,387,276	1,163,219
Property taxes for debt service	4,834,095	4,723,728	110,367
State school fund, general support	30,456,311	31,887,328	-1,431,017
Common School fund	438,156	402,329	35,827
Construction excise tax	84,453	233,627	-149,174
Unrestricted intermediate sources	2,318,647	2,248,139	70,508
Unrestricted state and local sources	5,016,130	2,769,303	2,246,827
Unrestricted federal revenue	119,033	98,731	20,302
Earnings on investments	822,836	141,223	681,613
Miscellaneous	281,119	511,327	-230,208
Total General Revenue	61,921,275	59,403,011	2,518,264
Total Revenues	79,628,586	74,750,069	4,878,517
Expenses			
Instruction	45,083,767	40,842,530	4,241,237
Support services	30,033,874	25,720,980	4,312,894
Community services	2,555,074	2,197,061	358,013
Interest on long-term debt	281,461	413,799	-132,338
Total Expenses	77,954,176	69,174,370	8,779,806
Increase (decrease) in net position	1,674,410	5,575,699	-3,901,289
Net Position – July 1	-12,686,072	-18,261,771	5,575,699
Net Position – June 30	(\$11,011,662)	(\$12,686,072)	\$1,674,410

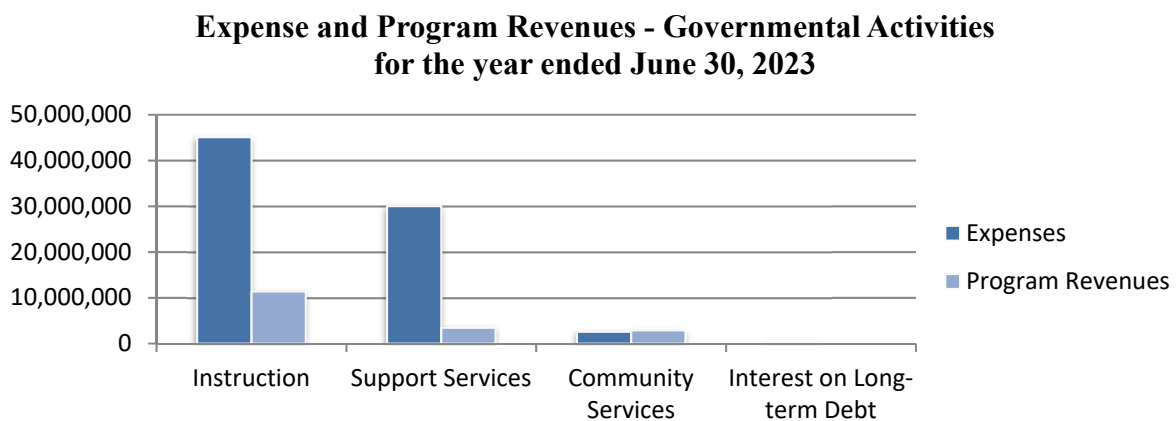


Program revenues increased by \$2,360,253 in 2022-23, as a combination of an increase of \$1,127,043 in operating grants and contributions and an increase of \$1,233,210 in Charges for Services.

General revenues increased by \$2,518,264 in 2022-23 as a primary result of an increase in property taxes and state and local revenues.

Expenses increased overall by \$8,779,803 from the prior year, as shown in the Statement of Activities report. Interest on long-term debt decreased by \$132,338 as principal on outstanding debt declined.

The following chart shows the relationship between expenses and program revenues by function for the year.



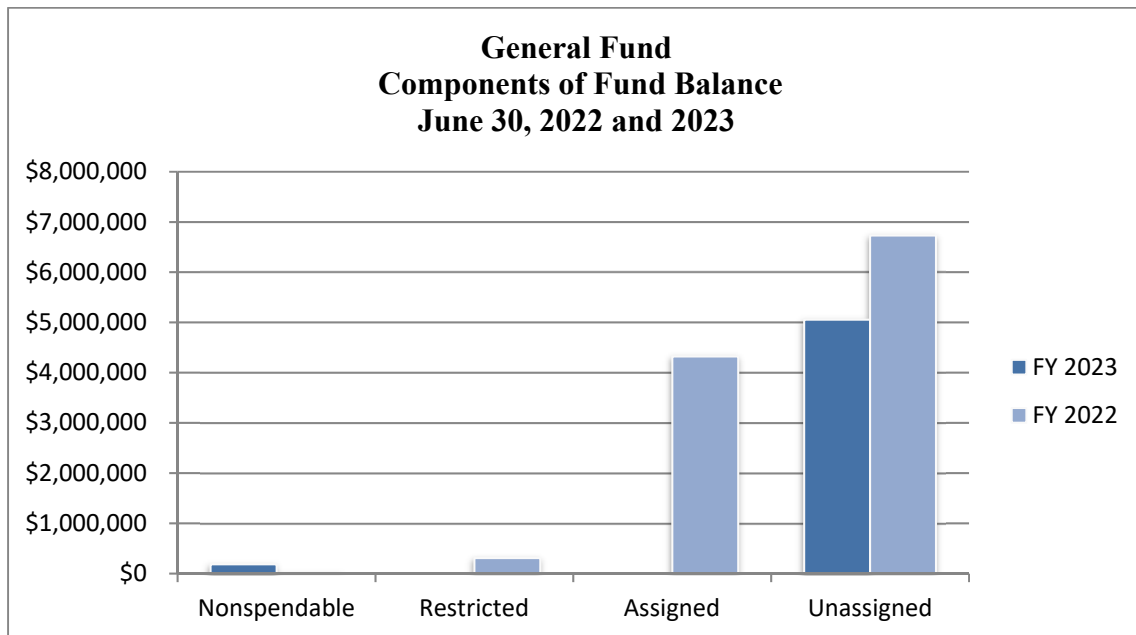
## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

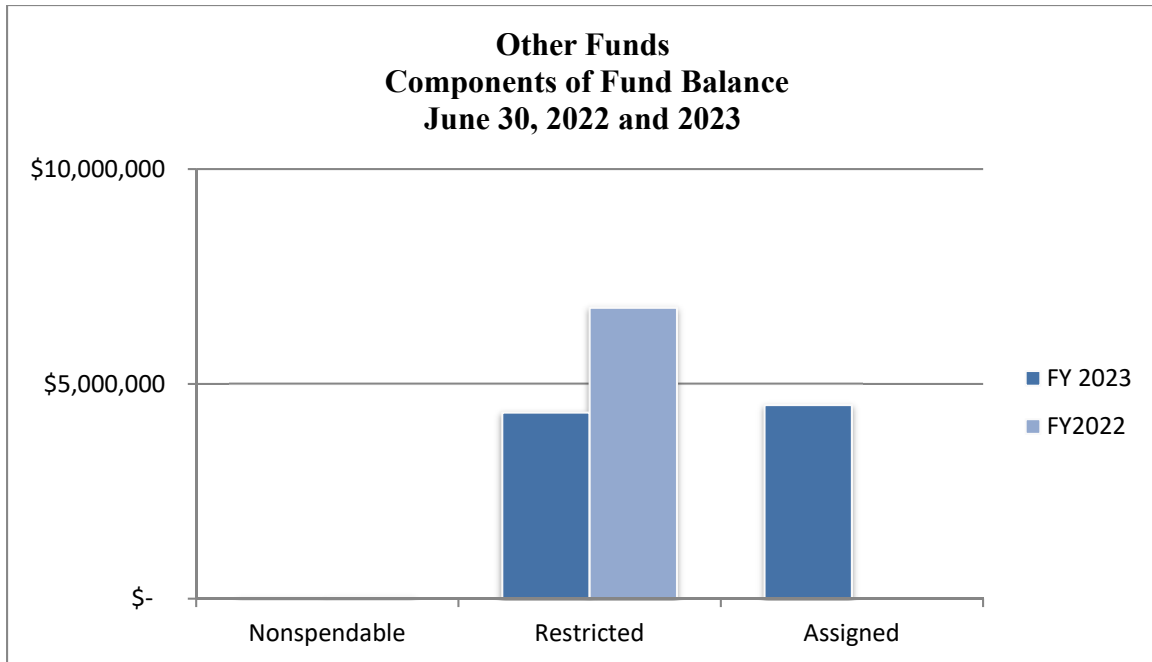
As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As of June 30, 2023, the District's governmental funds reported combined ending fund balances of \$14.1 million. Approximately \$4.54 million (32.2 percent) of the ending fund balances constitutes *non-spendable and restricted balances*. Restricted ending fund balances are constrained to specific purposes by bondholders or governing body. Approximately \$4.51 million (32.0 percent) of the ending fund balances is *assigned balances* for particular purposes, and represents balances for reserves and bus replacement. Approximately \$5.1 million (35.9 percent) is *unassigned fund balance*, which is available for spending at the District's discretion. Additional information on the District's fund balances is in Note 19 of the Basic Financial Statements.

**General Fund.** The General Fund is the chief operating fund of the District. As of June 30, 2023, assigned fund balance was \$0. Nonspendable General Fund balance was \$184,422 for Prepaid Accounts. Unassigned General Fund balance was \$5,055,530.





*Grant Fund.* The Grant Fund has a total fund balance of \$7,182,673, of which \$929,946 is restricted for grant expenditures.

*Capital Construction Fund.* The Capital Construction fund has a total fund balance of \$1,176,137 which is restricted for capital construction and improvement projects.

*Debt Service Fund.* Debt Service Fund has a total fund balance of \$498,971, which is restricted for debt service payments

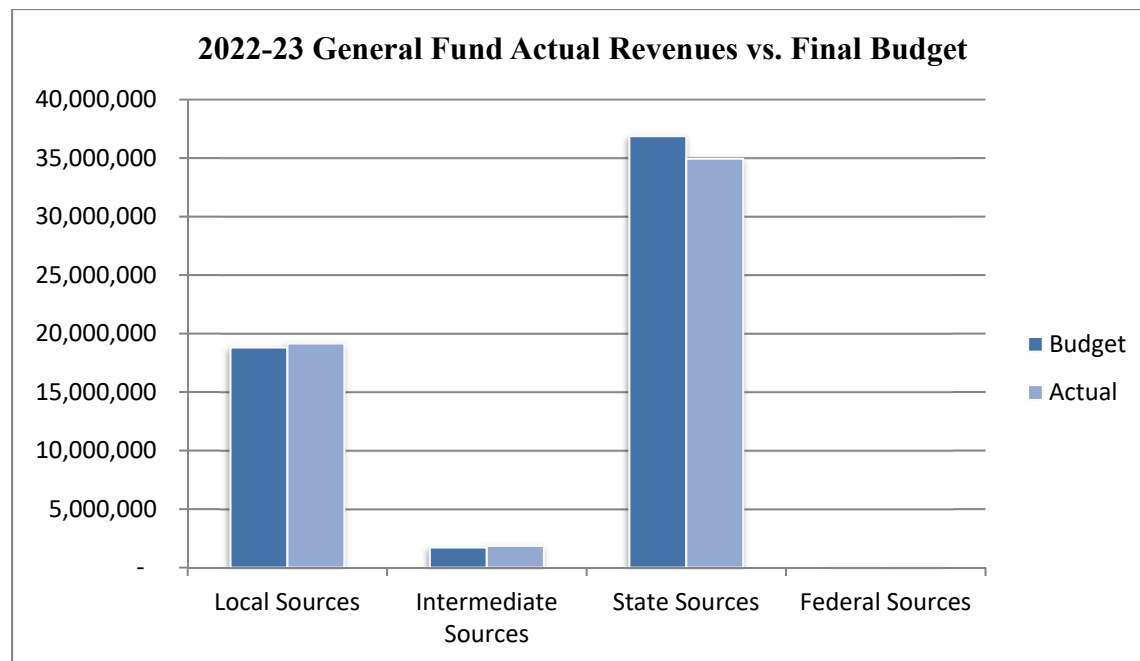
More information about revenues and expenditures is found in the Statement of Revenues, Expenditures and Changes in Fund Balances on page 8 of the report.

## GENERAL FUND BUDGETARY HIGHLIGHTS

**General Fund Revenues.** General Fund actual revenues were less than the adopted budget by \$1,431,559 or -2.5 percent as shown in the following table. Local revenue sources of revenue provided a positive revenue variance of \$344,796 or 1.83 percent. The intermediate revenue source, provided a favorable revenue variance of \$143,769 or 8.40 percent. State sources provided an unfavorable revenue variance of \$1,931,138 or -5.24 percent, primarily from a variance in the state school fund. Federal sources provided a favorable revenue variance of \$11,014 or 10.2 percent.

General Fund Actual Revenues vs. Budget for the Year Ended June 30, 2023

Revenue	Original Budget	Final Budget	Actual	Variance	Variance %
Local Sources	\$18,812,063	\$18,812,063	\$19,156,859	\$344,796	1.83%
Intermediate Sources	1,712,978	1,712,978	1,856,747	143,769	8.40%
State Sources	36,878,712	36,878,712	34,947,574	-1,931,138	-5.24%
Federal Sources	108,019	108,019	119,033	11,014	10.2%
Total	\$57,511,772	\$57,511,772	\$56,080,213	-\$1,431,559	-2.50%

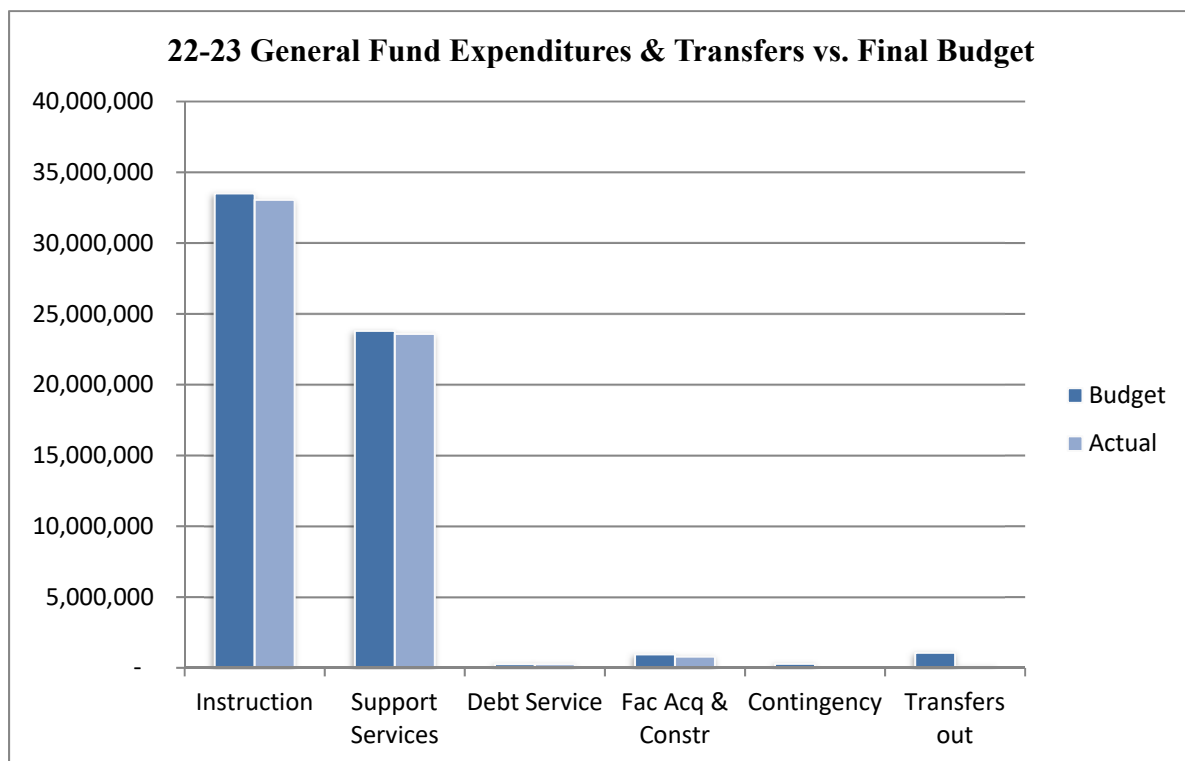


**General Fund Expenditures.** General Fund actual expenditures and transfers out were (3.5) percent less than budget, with Instruction and Support Services budget savings accounting for 32 percent and Transfers Out 46.6 percent of the total budget variance.

Instruction expenditures were \$455,208 or 1.36 percent less than budget. Support services expenditures were \$221,988 or 0.93 percent less than budget. Facility Acquisition and Construction was \$154,427 or 16.22 percent less than budget. Transfers out were \$977,151 or 91.48 percent less than budget. Contingency expenditure was not needed in this fiscal year and represented 100% savings from the budgeted amount.

**General Fund Actual Expenditures & Transfers vs. Budget  
For the Year Ending June 30, 2023**

Expenditures	Original Budget	Final Budget	Actual	Variance	Variance %
Instruction	\$34,104,396	\$33,504,396	\$33,049,188	\$455,208	-1.36%
Support Services	23,204,766	23,804,766	23,582,778	221,988	-.93%
Facil Acq & Constr	952,000	952,000	797,573	154,427	-16.22%
Debt Service	264,695	264,695	264,695	-	0.00%
Contingency	287,578	287,578	-	287,578	-100.00%
Transfers out	1,068,140	1,068,140	90,989	977,151	-91.48%
<b>Total</b>	<b>\$59,881,575</b>	<b>\$59,881,575</b>	<b>\$57,785,223</b>	<b>(\$2,096,352)</b>	<b>-3.5%</b>





**General Fund Balance.** As shown in the General Fund Schedule of Revenues, Expenditures and Changes in Fund Balance on page 53, the General Fund balance as of June 30, 2023 of \$5,239,952 results from expenditures exceeding revenues by \$1,614,021 plus other financing sources of \$120,531 primarily due to the \$214,130 lease proceeds addition for GASB 87. The favorable variance to final budget is \$872,552, and is comprised of an unfavorable revenue variance of \$1,431,559, a favorable expenditure variance of \$1,119,201, and a favorable variance of \$1,184,910 of other financing sources. Within other financing sources, the budgeted transfer out into the operational reserve fund represented a favorable variance of \$977,151 due to not doing the transfer out during the fiscal year.

## CAPITAL ASSETS AND DEBT ADMINISTRATION

**Capital Assets.** The District's investment in capital assets includes land, buildings and improvements, vehicles and equipment, construction in progress, and leases. As of June 30, 2023, the District's investment in capital assets totaled \$87,670,070, net of accumulated depreciation, as shown in the following table.

### Changes in Capital Assets For the Years Ending June 30, 2022 and 2023

	FY 2023	FY 2022	Increase (Decrease)
Land	\$4,526,142	\$4,526,142	\$0
Buildings and Improvements	130,205,667	124,196,250	\$6,009,417
Construction in Progress	383,030	2,462,005	(\$2,078,975)
Vehicles and Equipment	9,281,903	9,320,212	(\$38,309)
Lease	596,678	382,548	214,130
Total Capital Assets	144,993,420	140,887,157	4,106,263
Accumulated Depreciation	57,323,350	53,606,171	3,717,179
Total Net Capital Assets	\$87,670,070	\$87,280,986	389,084

In fiscal year 2022-23, the District's net investment in capital assets increased by \$389,084. Major capital asset events for the year ended June 30, 2023 include the following:

- Building and improvements increased by \$6,009,417.
- Construction in progress decreased by \$2,078,975 for building construction and improvements that were moved into Building and Improvements.
- Current year accumulated depreciation increased by \$3,717,179.

Additional information on the District's capital assets is in Note 8 of the Basic Financial Statements.

**Long-term debt.** At the end of the current year, the District had total long-term debt outstanding of \$75.3 million of the total original issue of \$140.6 million in long term obligations. The debt consisted of general obligation bonds, pension obligation bonds, full faith and credit obligation bonds, and unamortized bond premiums. The District made all scheduled debt payments for the year.

On January 25, 2019, Standard & Poor's Global Ratings raised the District's underlying rating to "AA-" from "A+" on its previously issued general obligation bonds and reported the outlook is stable for the District's G.O. bonds. The District received an "AA+" (Oregon School Bond Guaranty) rating from Standard and Poor's for general obligation (G.O.) debt for the G.O. bonds issued in 2016. This Oregon School Bond Guaranty pledges the full faith and credit of the State of Oregon for the District's bond issue.

For pension obligation debt, Oregon School Boards Association maintains an “Aa2” rating from Moody’s on behalf of the District and other participating districts.

Additional information on the District’s long-term debt activity may be found in Note 13 of the Basic Financial Statements.

#### **Hood River County School District Outstanding Debt**

	June 30, 2023	June 30, 2022	Increase (Decrease)
General obligation bonds	\$53,365,000	\$56,030,000	-2,665,000
Pension obligation bonds	12,665,000	14,755,000	-2,090,000
Full faith and credit obligation bonds	765,000	1,010,000	-245,000
Unamortized bond premiums	8,199,436	8,663,306	-463,870
Leases	281,208	264,566	16,642
Total Outstanding Debt	75,275,644	80,722,872	(5,447,228)

#### **ECONOMIC FACTORS AND NEXT YEAR’S BUDGET**

Resources supporting District general fund operations are primarily from state and local revenues with additional revenue from federal, county and other sources. The largest revenue is determined by the State School Fund formula. The State School Fund formula revenue provided by the State to the District is based on the District’s average daily membership of students with additional weights for students in certain programs and includes a remote elementary school correction for Cascades Locks Elementary. Total student enrollment in 2022-23 decreased by 1.4 percent from 2021-22. Enrollment is projected to increase slightly with an estimated increase of .22 percent in 2023-24 to 3,807. With dedicated state funding for Measure 98 and the School Investment Account, along with the District’s programs for alternative education, online school, career and technical education, as well as college readiness and drop-out prevention strategies, the District’s enrollment is expected to hold steady and will result in improvement to student outcomes and graduation rates.

The most significant economic factor for the District is the State of Oregon’s State School Fund. For the year ended June 30, 2023, the State School Fund formula revenue provided 60.9 percent of General Fund total revenue. For 2023-24, the State School Fund formula revenue is projected to provide 79.4 percent of General Fund total revenue. State School funding for the 2023-25 biennium is based on the legislatively adopted budget of \$10.2 billion split 49%/51% between the two years of the biennium.

A local option renewal levy was approved by the voters May 16, 2023 for five years at a rate of up to \$1.25 per thousand. For 2022-23, the Board approved a levy rate of \$1.25 per thousand. The revenue from the local option levy and its associated state equalization grant is approximately 4.9 percent of 2023-24 general fund budget resources.

The District’s operational reserve fund was established to reserve the portion of the state school fund distribution for the second year of the biennium and to reserve funds for future Oregon Public Employees Retirement System (PERS) rate increases.

The 2021-23 Public Employee Retirement System (PERS) employer contribution rates, adopted in the fall of 2020 by the PERS Board, in combination with the PERS Bonds issued by the District, resulted in

decreases in the District's employer contribution rates as compared to the previous biennium, as shown below. Tier One covers members hired before January 1, 1996; Tier Two covers members hired between January 1, 1996 and August 28, 2003; and OPSRP covers members hired on or after August 29, 2003.

Hood River County School District  
2021-23 Net Employer Contribution Rates compared to 2019-21 Adopted Rates  
(as a percent of salary)

Employee Membership Tier	2019-21 Adopted Rate	2021-23 Adopted Rate	Change to Contribution Rate	Percentage Increase
Tier 1/Tier 2	20.03%	15.31%	-4.72%	-23.6%
OPSRP	14.58%	12.20%	-2.38%	-16.3%

**2023-24 Adopted Budget.** In June 2023, the Board adopted the District budget for the fiscal year 2023-24. The adopted budget for the General Fund for the year ending June 30, 2024 is \$63,278,576. The following is a summary of the adopted budget requirements for all other funds. Additional information can be found in the District's Adopted Budget for fiscal year 2023-24.

Other Funds Total Budget Requirements

Fund	2023-24 Budget Requirements
2XX Grant Funds	\$27,230,620
300 Debt Service Fund	4,956,800
4XX Capital Construction & Improvement Funds	1,282,678
Total Other Funds	\$33,470,098

## REQUESTS FOR INFORMATION

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) 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, 1011 Eugene Street, Hood River, Oregon 97031.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

**HOOD RIVER COUNTY SCHOOL DISTRICT**

**HOOD RIVER COUNTY, OREGON**

**STATEMENT OF NET POSITION**

**June 30, 2023**

<b>ASSETS</b>		
Cash and investments	\$	15,251,762
Receivables		6,884,122
Leases Receivable		23,610
Prepaid expenses		184,422
Supply inventories		20,618
Total OPEB Asset for RHIA		844,774
Capital assets:		
Capital assets not being depreciated		4,909,172
Capital assets being depreciated, net		82,760,898
		<hr/>
Total assets		110,879,378
		<hr/>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
PERS Pension related deferral		16,389,891
OPEB related deferral - Medical		323,152
OPEB related deferral - RHIA		128,116
District Pension related deferral		2,476
		<hr/>
Total deferred outflows		16,843,635
		<hr/>
<b>LIABILITIES:</b>		
Accounts payable		1,190,872
Salaries and contracts payable		6,091,613
Accrued interest payable		87,386
Unearned Revenue		385,044
Accrued vacation, current portion		162,657
Long-term obligations due within one year		
Debt - current portion		5,720,088
Long-term obligations due in more than one year		
Debt - Due in more than one year		69,555,556
PERS Net Pension liability		37,357,653
District Pension liability		21,736
Total OPEB Liability - Medical		3,645,466
		<hr/>
Total liabilities		124,218,071
		<hr/>
<b>DEFERRED INFLOWS OF RESOURCES:</b>		
PERS Pension related deferral		13,726,325
OPEB related deferral - Medical		651,109
OPEB related deferral - RHIA		115,477
District Pension related deferral		83
Unavailable Revenue - Lease		23,610
		<hr/>
Total deferred inflows of resources		14,516,604
		<hr/>
<b>NET POSITION:</b>		
Net investment in capital assets		26,235,563
Restricted for:		
Grants		929,946
Unemployment		290,674
Debt Service		498,971
RHIA OPEB asset		844,774
Other		1,434,750
Unrestricted		(41,246,340)
		<hr/>
Total net position	\$	(11,011,662)
		<hr/>

See accompanying notes to basic financial statements.



**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**

**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2023**

FUNCTIONS	EXPENSES	PROGRAM REVENUES			NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	CAPITAL GRANTS AND CONTRIBUTIONS	
Instruction	\$ 45,083,767	\$ 58,388	\$ 11,335,846	\$ -	(33,689,533)
Support Services	30,033,874	232,573	3,207,537	-	(26,593,764)
Community Services	2,555,074	1,312,493	1,560,474	-	317,893
Interest on Long-Term Debt	281,461	-	-	-	(281,461)
Total Governmental Activities	<u>\$ 77,954,176</u>	<u>\$ 1,603,454</u>	<u>\$ 16,103,857</u>	<u>\$ -</u>	<u>(60,246,865)</u>

**General Revenues**

Taxes:

Property Taxes, levied for:

General purposes	17,550,495
Debt service	4,834,095
State school fund, general support	30,456,311
Common School fund	438,156
Construction excise tax	84,453
Unrestricted intermediate sources	2,318,647
Unrestricted state and local and other sources	5,016,130
Unrestricted federal revenue	119,033
Earnings on investments	822,836
Miscellaneous	281,119

Total General Revenues 61,921,275

Changes in Net Position 1,674,410

Net Position, Beginning (12,686,072)

Net Position, Ending \$ (11,011,662)

See accompanying notes to basic financial statements.

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**

**BALANCE SHEET - GOVERNMENTAL FUNDS**  
**June 30, 2023**

	General Fund	Grant Fund	Debt Service Fund	Capital Construction & Improvement Fund	Total
<b>ASSETS</b>					
Cash and investments	\$ 11,772,038	\$ 2,326,931	\$ -	\$ 1,152,793	\$ 15,251,762
Receivables:					
Taxes	491,231	-	136,348	-	627,579
Accounts	349,910	5,853,943	24,232	28,458	6,256,543
Leases Receivable	23,610	-	-	-	23,610
Prepaid items	184,422	-	-	-	184,422
Supply inventory	-	20,618	-	-	20,618
Due from other funds	-	-	463,481	-	463,481
Total assets	<u>\$ 12,821,211</u>	<u>\$ 8,201,492</u>	<u>\$ 624,061</u>	<u>\$ 1,181,251</u>	<u>\$ 22,828,015</u>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$ 567,291	\$ 618,467	\$ -	\$ 5,114	\$ 1,190,872
Salaries and contracts payable	6,077,099	14,514	-	-	6,091,613
Unearned revenue	-	385,044	-	-	385,044
Due to other funds	462,687	794	-	-	463,481
Total liabilities	<u>7,107,077</u>	<u>1,018,819</u>	<u>-</u>	<u>5,114</u>	<u>8,131,010</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	450,572	-	125,090	-	575,662
Unavailable revenue - lease deferred	23,610	-	-	-	23,610
Total deferred inflows of resources	<u>474,182</u>	<u>-</u>	<u>125,090</u>	<u>-</u>	<u>599,272</u>
Fund balances:					
Nonspendable	184,422	20,618	-	-	205,040
Restricted for:					
Grants	-	929,946	-	-	929,946
Capital projects	-	-	-	1,176,137	1,176,137
Debt service	-	-	498,971	-	498,971
Other	-	1,434,750	-	-	1,434,750
Unemployment	-	290,674	-	-	290,674
Assigned	-	4,506,685	-	-	4,506,685
Unassigned	5,055,530	-	-	-	5,055,530
Total fund balances	<u>5,239,952</u>	<u>7,182,673</u>	<u>498,971</u>	<u>1,176,137</u>	<u>14,097,733</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 12,821,211</u>	<u>\$ 8,201,492</u>	<u>\$ 624,061</u>	<u>\$ 1,181,251</u>	<u>\$ 22,828,015</u>

See accompanying notes to basic financial statements.

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**BALANCE SHEET TO THE STATEMENT OF NET POSITION**  
**June 30, 2023**

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Total Fund Balances - Governmental Funds \$ 14,097,733

The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The Statement of Net Position includes those capital assets among the assets of the District as a whole.

Net Capital Assets 87,670,070

The proportionate share of the OPEB Retiree Health Insurance Account (RHIA) Asset is not reported as an asset in the District's governmental activities. 844,774

Deferred outflows and inflows related to pension liabilities are not reported in the governmental funds.

PERS pension related deferred outflows	16,389,891
PERS pension related deferred inflows	(13,726,325)
District pension related deferred outflows	2,476
District pension related deferred inflows	(83)
OPEB related deferred outflows - RHIA	128,116
OPEB related deferred inflows - RHIA	(115,477)
OPEB related deferred outflows - Medical	323,152
OPEB related deferred inflows - Medical	(651,109)

The unamortized portion of prepaid pension cost, bond premiums and bond issuance costs is not available to pay for current period expenditures, and therefore is not reported in the governmental funds.

Premiums (8,199,436)

Long-term liabilities applicable to the 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.

Long term Liabilities

OPEB liability - Medical	\$ (3,645,466)	
PERS pension liability	(37,357,653)	
District pension liability	(21,736)	
Interest payable	(87,386)	
Accrued vacation	(162,657)	
General obligation bonds payable	(53,365,000)	
Qualified School Construction Bond	(765,000)	
Lease liability	(281,208)	
Limited tax pension bonds payable	<u>(12,665,000)</u>	
		(108,351,106)

A portion of the District's property taxes are collected after year-end but are not available soon enough to pay for the current years operations, and therefore are considered unavailable in the funds.

575,662

Net Position \$ (11,011,662)

See accompanying notes to basic financial statements.

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended June 30, 2023**

	General Fund	Grant Fund	Debt Service Fund	Capital Construction & Improvement Fund	Total
Revenues:					
Local sources	\$ 19,156,859	\$ 1,154,268	\$ 5,066,181	\$ 187,505	\$ 25,564,813
Intermediate sources	1,856,747	1,605,423	-	-	3,462,170
State sources	34,947,574	7,091,174	-	-	42,038,748
Federal sources	119,033	8,400,166	-	-	8,519,199
Total revenues	56,080,213	18,251,031	5,066,181	187,505	79,584,930
Expenditures:					
Current:					
Instruction	33,031,061	9,891,598	-	-	42,922,659
Support services	23,101,285	5,689,483	-	-	28,790,768
Community services	-	2,432,596	-	-	2,432,596
Facilities acquisition and construction	-	-	-	146,086	146,086
Capital outlay	1,096,956	397,335	-	2,808,128	4,302,419
Debt service					
Principal	442,488	-	2,663,491	-	3,105,979
Interest	22,444	-	2,158,400	-	2,180,844
Total expenditures	57,694,234	18,411,012	4,821,891	2,954,214	83,881,351
Revenues over (under) expenditures	(1,614,021)	(159,981)	244,290	(2,766,709)	(4,296,421)
Other financing sources (uses):					
Sale of capital asset	(2,610)	11,600	-	-	8,990
Lease proceeds	214,130	-	-	-	214,130
Transfer in	-	-	-	90,989	90,989
Transfer out	(90,989)	-	-	-	(90,989)
Total other financing sources (uses):	120,531	11,600	-	90,989	223,120
Net Change in Fund Balance	(1,493,490)	(148,381)	244,290	(2,675,720)	(4,073,301)
Fund balances, beginning of year	6,733,442	7,331,054	254,681	3,851,857	18,171,034
Fund balances, end of year	\$ 5,239,952	\$ 7,182,673	\$ 498,971	\$ 1,176,137	\$ 14,097,733

See accompanying notes to basic financial statements.

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**  
**RECONCILIATION OF THE GOVERNMENTAL FUNDS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**TO THE STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2023**

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Total Net Changes in Fund Balances - Governmental Funds	\$	(4,073,301)
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Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Governmental funds report the effect of issuance costs, premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Accrued vacation	\$ (42,971)	
Amortization of bond premium	463,870	
Lease Payment	197,488	
Addition of Lease Assets	(214,130)	
Debt principal repaid	5,000,000	5,404,257

Capital Outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation.

Capital Asset Additions	4,302,418	
Depreciation Expense	(3,913,334)	389,084

Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.		5,362
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Property tax revenue in the Statement of Activities differs from the amount reported in the governmental funds. In the governmental funds, which are on the modified accrual basis, the District recognizes unavailable revenue for all property taxes levied but not received; however, in the Statement of Activities, there is no unavailable revenue and the full property tax receivable is accrued.		43,656
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The pension and OPEB expense (income) represents the change in net pension asset (liability) from year to year due to changes in net pension liability and total OPEB liability and the fair value of the pension plan and OPEB net position available to pay pension and OPEB benefits.

PERS pension expense	58,150	
District pension expense	5,594	
OPEB expense - Medical	(233,399)	
OPEB income - RHIA	75,007	

Change in Net Position of Governmental Activities	\$	1,674,410
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See accompanying notes to basic financial statements.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**REPORTING ENTITY**

The Hood River County School District is a municipal corporation, organized under the provisions of ORS 332, and governed by its board of directors who are elected to office by voters within the district. As required by generally accepted accounting principles, these financial statements present Hood River County District (the primary government) and any component units. Component units, as established by the Governmental Accounting Standards Board (GASB) Statements 14, 39 and 61, are separate organizations that are included in the District's financial statements because of the significance of their operational or financial relationships with the District. There are no component units.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS**

The government-wide financial statements (the statement of Net Position and the statement of activities) report information on the District as a whole. For the most part, the effect of interfund activity has been removed from these statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the various functions. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The statement of activities reports the activities by *function*. The major functions are instruction and support services; however, amounts are also reported for community services (primarily food service). The statement of activities demonstrates the degree to which the direct expenses of a given function (i.e., instruction, support services, etc.) are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Direct expenses are not eliminated from the various functional categories, whereas indirect expenses are eliminated from the functional categories in the statement of activities. 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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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.



HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are “measurable and available”). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to pay liabilities of the current period. 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, revenues are considered 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, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, 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.

The accounts are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Separate fund financial statements are provided for governmental funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The following *major governmental funds* are reported:

**General Fund**

This is the primary operating fund. This fund accounts for all financial resources and expenditures not required to be accounted for in another fund. The principal revenue sources are property taxes and an apportionment from the State of Oregon School Support Fund.

**Grants Fund**

This fund consists of the majority of the federal and state grant money received and expended. The principal revenue sources are federal and state grants. The primary expenditures are costs associated with running the specialized education programs.

**Debt Service Fund**

This fund accounts for the repayment of principal and interest on general obligation bonds. The principal revenue source is property taxes.

**Capital Construction and Improvement Fund**

This fund accounts for major capital improvements. The principal revenue sources are proceeds from the sale of bonds and state grants.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

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

**BUDGETS**

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles except that property taxes received after year-end are not considered budgetary resources in the funds, inventory is expensed when purchased, debt, debt issuance costs, early retirement and accrued vacation are recorded as expenditures when paid, debt is recorded as a revenue when issued, capital outlay is recorded as an expenditure rather than capitalized, and depreciation and amortization are not recorded on capital assets. All annual appropriations lapse at fiscal year-end.

The budget process begins early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are generally published in spring with a public hearing being held approximately three weeks later. The Board may amend the budget prior to adoption; however, budgeted expenditures for each fund may not be increased by more than ten percent without republication. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.

Expenditure budgets are appropriated at the following levels for each fund: Instruction, Support Services, Enterprise & Community Services, Facilities Acquisition and Construction, Other Uses - Debt Service and Interfund Transfers, and Operating Contingency.

Expenditures cannot legally exceed the adopted appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Board approves them due to unforeseen circumstances, which could not be determined at the time the budget was adopted.

Budget amounts shown in the basic financial statements reflect the original budgeted appropriation amounts and final amounts after appropriation changes. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2023.

**SUPPLY INVENTORY AND PREPAIDS**

Purchased inventory is recorded at cost. Donated commodities inventory is valued at estimated market value at the date of donation. Inventory consists of commodities and purchased food and supplies. The cost of purchased inventory is recorded as an asset at the time of purchase and expensed when it is consumed in the government-wide financial statements, and expensed when purchased in the fund statements.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The costs of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**LEASE RECEIVABLES**

Lease receivables are recognized at the net present value of the leased assets at a borrowing rate either explicitly described in the agreement or implicitly determined by the government, reduced by principal payments received.

**LEASE ASSETS**

Lease assets are assets which the government leases for a term of more than one year. The value of leases is determined by the net present value of the leases at the government's incremental borrowing rate at the time of the lease agreement, amortized over the term of the agreement.

**LEASES PAYABLES**

In the government-wide financial statements, leases payable are reported as liabilities in the Statement of Net Position. In the governmental fund financial statements, the present value of lease payments is reported as other financing sources.

**CAPITAL ASSETS**

Capital assets include land, buildings, improvements, vehicles, furniture, fixtures, and equipment. Capital assets are recorded at original cost or estimated original cost. Donated capital assets are recorded at their estimated acquisition value on the date donated. Capital assets are defined as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Interest incurred during construction is not capitalized. The cost of routine maintenance and repairs that do not add to the value of the assets or materially extend asset lives are charged to expenditures as incurred and are not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives: building over 50 to 70 years, building improvements over 15-40 years, land improvements over 20 years, and vehicles and equipment over 5 to 20 years. Major outlays for capital assets and improvements are capitalized as projects are constructed. A full year of depreciation is taken in the year the assets are acquired or retired. Gains or losses from sales or retirements of capital assets are included in operations of the current period.

**LONG-TERM OBLIGATIONS**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities. Bond premiums and discounts are amortized over the life of the bonds, using the straight line method in the government-wide financial statements. The straight line method does not differ significantly from the effective interest rate method. Unamortized premiums and discounts are presented as additions or subtractions from the face amount of the bonds. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources, while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Early retirement benefits are recognized when paid (i.e., after the eligible employee retires).

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**ACCRUED COMPENSATED ABSENCES**

Sick Leave

State law permits school employees to accumulate unused sick leave at the rate of ten days per year or one day per month worked, whichever is greater. There is no compensation for employees' unused accumulations upon termination of employment.

Accrued Vacation

Full-time employees are allowed to earn vacation leave. The rate at which vacation is earned is determined by the employee's length of employment.

**USE OF ESTIMATES**

The preparation of basic financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported items. These can include the amounts of assets, liabilities, disclosure of contingent assets and liabilities, and the reported amounts of revenues and expense/expenditures during the reporting period. Accordingly, actual results could differ from those estimates.

**CASH AND INVESTMENTS**

The 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.

**Fair Value Inputs and Methodologies and Hierarchy**

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

**Level 1** – Observable inputs that reflect quoted prices (unadjusted) in active markets for identical assets and liabilities;

**Level 2** – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and

**Level 3** – Unobservable inputs that are not corroborated by market data, therefore requiring the Company to develop its own assumptions.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

**RETIREMENT PLANS**

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. GASB Statements 68 and 71 have been implemented as of July 1, 2014.

**FUND BALANCE**

In March 2009, the GASB issued Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications of reserved, designated, and unreserved/undesignated were replaced with five new classifications – nonspendable, restricted, committed, assigned, and unassigned.

- Nonspendable fund balance represents amounts that are not in a spendable form. The nonspendable fund balance represents inventories and prepaids.
- Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).
- Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.
- Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body.
- Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

The following order of spending is used regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**NET POSITION**

Net position comprises the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is classified in the following three categories:

- Net investment in capital assets – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted – consists of external constraints placed on net position use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position – consists of all other net position that are not included in the other categories previously mentioned.

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

**DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District's deferred outflows are clearly labeled on the face of the financial statements.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. The District's deferred outflows are clearly labeled on the face of the financial statements.

**2. CASH AND INVESTMENTS**

Cash and Investments at June 30, 2023, (recorded at fair value) consisted of:

Total investments	\$ 7,376,484
Local Government Employers Benefit Trust	318,972
Petty cash	1,550
Deposits with financial institutions	<u>7,554,756</u>
Total	<u><u>\$ 15,251,762</u></u>



HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**2. CASH AND INVESTMENTS (CONTINUED)**

**DEPOSITS**

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance at an approved depository as identified by the Treasury. For the fiscal year ended June 30, 2023, the bank balance was \$8,623,262, with \$7,873,262 of the balance in excess over FDIC, which is covered under the Oregon PFCP collateral plan.

The insurance and collateral requirements for deposits are established by banking regulations and Oregon Law. Effective July 1, 2008, state statutes (ORS 295.002) allow public officials to deposit public funds in one or more depositories currently qualified pursuant to ORS 295.001 to 295.108. As long as the bank depository has entered into an agreement (ORS 295.008(2)(b)) and has deposited securities pursuant to state statutes (ORS 295.015(1)), there may now be on deposit at any one bank depository and its branches, a sum in excess of the amount insured by the Federal Deposit Insurance Corporation.

**Custodial Credit Risk**

In the case of deposits, this is the risk that in the event of a bank failure, the deposits may not be recovered. There is no formal deposit policy for custodial credit risk. For the fiscal year ended June 30, 2023, all deposits were collateralized in accordance with Oregon law.

**INVESTMENTS**

State statutes authorize the investment in banker's acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool.

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency.

Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. As of June 30, 2023, the fair value of the position in the LGIP is 99.63%. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired, please contact the Oregon Short Term Fund directly.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**2. CASH AND INVESTMENTS (CONTINUED)**

As of June 30, 2023, Hood River County School District had the following investments:

Investment	Rating MOODY	Rating S&P	Maturities	Fair Value	
				Activity Level	Fair Value
State Treasurer's Investment Pool	No rating	No rating	N/A	Fair Value	\$ 57,900
State Treasurer's Investment Pool	No rating	No rating	N/A	Fair Value	6,368,262
State Treasurer's Investment Pool	No rating	No rating	N/A	Fair Value	950,322
<b>Total Investments</b>					<b><u>\$ 7,376,484</u></b>

Credit Risk

Oregon Statutes authorize investing in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation of P-1 by Moody's Commercial Paper Record, and the State Treasurer's Investment Pool.

Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB. The District has adopted an investment policy allowing investments to mature longer than 18 months.

Custodial Credit Risk

Custodial credit risk for investments is the risk that in the event of a failure of the counterparty to a transaction, the value of the investment will not be able to be recovered by collateral securities that are in the possession of an outside party. There is no formal investment policy for custodial credit risk.

Concentration Risk

At June 30, 2023, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in this instrument.

**3. ACCOUNTS/GRANTS RECEIVABLE**

Special revenue fund grants receivable are comprised of claims for reimbursement of costs under various federal and state grant programs. The receivables are considered fully collectible by management so no allowance for doubtful accounts has been made.

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures are recorded as unearned revenue on the statement of net position and the balance sheet.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**3. ACCOUNTS/GRANTS RECEIVABLE (CONTINUED)**

Accounts receivable consist of amounts due from intermediate sources and miscellaneous reimbursements. Accounts receivable are considered by management to be fully collectible; therefore, no allowance for uncollectible accounts has been made.

**UNAVAILABLE REVENUE**

On the fund financial statements, unavailable revenue arises when resources do not satisfy both the measurable and available criteria for recognition in the current year, for example, if property taxes are received more than 60 days after year-end. In subsequent periods, when recognition criteria are met, the liability for unavailable revenue is removed and revenue is recognized.

**PROPERTY TAXES RECEIVABLE**

Uncollected real and personal property taxes are reflected on the statement of Net Position and the balance sheet as receivables. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens. All property taxes receivable are due from property owners within the District.

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic distributions of collections to entities levying taxes. Property taxes become a lien against the property when levied on July 1st of each year and are payable in three installments due on November 15, February 15 and May 15. Property tax collections are distributed monthly except for November, when such distributions are made weekly.

**4. LEASE RECEIVABLES AND DEFERRED INFLOWS**

On 07/01/2021, the District entered into a 24 month lease as Lessor for the use of Blossoms Bilingual Preschool: Pine Grove Room #10. An initial lease receivable was recorded in the amount of \$18,986. On 7/01/2022, a modification to the lease increased the monthly payment by \$868. As of 06/30/2023, the value of the lease receivable was \$0. The lessee was required to make monthly fixed payments of \$1,663. The lease had an interest rate of 0.5140%. The value of the deferred inflow of resources as of 06/30/2023 was \$0, and the District recognized lease revenue of \$19,725 during the fiscal year.

On 07/01/2021, the District entered into a 24 month lease as Lessor for the use of Budding Branches Child Care - Pine Grove Annex Building. An initial lease receivable was recorded in the amount of \$14,807. On 07/01/2022, a modification to the lease increase the monthly payment by \$765. As of 06/30/2023, the value of the lease receivable is \$0. The lessee was required to make monthly fixed payments of \$1,358. The lease had an interest rate of 0.5140%. The value of the deferred inflow of resources as of 06/30/2023 was \$0, and the District recognized lease revenue of \$16,421 during the fiscal year.

On 07/01/2021, the District entered into a 24 month lease as Lessor for the use of Little Learners Preschool at HRVHS - Room B16. An initial lease receivable was recorded in the amount of \$30,029. On 07/01/2022, a modification to the lease increased the monthly payment by \$459. As of 06/30/2023, the value of the lease receivable is \$0. The lessee is required to make monthly fixed payments of \$1,714. The lease has an interest rate of 0.3160%. The value of the deferred inflow of resources as of 06/30/2023 was \$0, and the District recognized lease revenue of \$20,438 during the fiscal year.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**4. LEASE RECEIVABLES AND DEFERRED INFLOWS (CONTINUED)**

On 07/01/2021, the District entered into a 24 month lease as Lessor for the use of Mid-Columbia Children's Council, Inc. - Multiple Classrooms Lease. An initial lease receivable was recorded in the amount of \$57,732. On 07/01/2022, the lease was terminated and replaced with separate new leases for each location. As of 06/30/2023 the value of the lease receivable is \$0. The value of the deferred inflow of resources at 06/30/2023 was \$0. The District recognized a loss of \$2,510 during the fiscal year.

On 07/01/2021, the District entered into a 24 month lease as Lessor for the use of HRC Library District - CLES at 300 Wa Na Pa Street. An initial lease receivable was recorded in the amount of \$22,583. On 07/01/2022, a modification to the lease increased the monthly payment by \$172. As of 06/30/2023, the value of the lease receivable is \$0. The lessee was required to make monthly fixed payments of \$1,115. The lease had an interest rate of 0.3160%. The value of the deferred inflow of resources as of 06/30/2023 was \$0, and the District recognized lease revenue of \$13,327 during the fiscal year.

On 07/01/2022, the District entered into a 24 month lease as Lessor for the use of Mid-Columbia Children's Council, Inc.- Cascade Locks Classrooms Lease. An initial lease receivable was recorded in the amount of \$19,247.26. As of 06/30/2023, the value of the lease receivable is \$9,450. The lessee is required to make monthly fixed payments of \$5,135. The lease has an interest rate of 0.5140%. The value of the deferred inflow of resources as of 06/30/2023 was \$9,450 and the District recognized lease revenue of \$9,797, during the fiscal year.

On 07/01/2022, the District entered into a 24 month lease as Lessor for the use of Mid-Columbia Children's Council, Inc.- Westside Classrooms Lease. An initial lease receivable was recorded in the amount of \$10,460. As of 06/30/2023, the value of the lease receivable is \$5,135. The lessee is required to make monthly fixed payments of \$488. The lease has an interest rate of 0.5140%. The value of the deferred inflow of resources as of 06/30/2023 was \$5,135 and the District recognized lease revenue of \$5,325, during the fiscal year.

On 07/01/2022, the District entered into a 24 month lease as Lessor for the use of Mid-Columbia Children's Council, Inc.- Westside Classrooms Lease. An initial lease receivable was recorded in the amount of \$10,460. As of 06/30/2023, the value of the lease receivable is \$5,135. The lessee is required to make monthly fixed payments of \$487.50. The lease has an interest rate of 0.5140%. The value of the deferred inflow of resources as of 06/30/2023 was \$5,135 and the District recognized lease revenue of \$5,325, during the fiscal year.

On 07/01/2022, the District entered into a 24 month lease as Lessor for the use of Mid-Columbia Children's Council, Inc.- May Street Classrooms Lease. An initial lease receivable was recorded in the amount of \$7,922. As of 06/30/2023, the value of the lease receivable is \$3,890. The lessee is required to make monthly fixed payments of \$369. The lease has an interest rate of 0.5140%. The value of the deferred inflow of resources as of 06/30/2023 was \$3,890 and The District recognized lease revenue of \$4,033, during the fiscal year.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

**4. LEASE RECEIVABLES AND DEFERRED INFLOWS (CONTINUED)**

GOVERNMENTAL ACTIVITIES:	Balance as of				Balance as of
	July 1, 2022	Additions	Reductions		June 30, 2023
Lease Receivable					
Buildings					
Blossoms Bilingual Preschool	\$ 9,513	\$ 10,211	\$ 19,725	\$	-
Budding Branches Child Care	7,419	9,001	16,421	-	-
Little Learners Preschool at HRVHS	15,034	5,403	20,438	-	-
Mid-Columbia Childrens Council	30,192	-	30,192	-	-
HRC Library District	11,307	2,021	13,327	-	-
Mid-Col. Children's Council - Cascade Locks	-	19,247	9,797	9,450	-
Mid-Col. Children's Council - Mid Valley	-	10,460	5,325	5,135	-
Mid-Col. Children's Council - Westside	-	10,460	5,325	5,135	-
Mid-Col. Children's Council - May St	-	7,922	4,033	3,890	-
	<u>\$ 73,465</u>	<u>\$ 74,725</u>	<u>\$ 124,583</u>	<u>\$</u>	<u>23,610</u>
Total Lease Receivable					
Deferred Inflow of Resources					
Buildings					
Blossoms Bilingual Preschool	\$ 8,723	\$ 10,211	\$ 18,934	\$	-
Budding Branches Child Care	6,802	9,001	15,804	-	-
Little Learners Preschool at HRVHS	13,783	5,403	19,187	-	-
Mid-Columbia Childrens Council	27,682	-	27,682	-	-
HRC Library District	10,365	2,021	12,387	-	-
Mid-Col. Children's Council - Cascade Locks	-	19,247	9,797	9,450	-
Mid-Col. Children's Council - Mid Valley	-	10,460	5,325	5,135	-
Mid-Col. Children's Council - Westside	-	10,460	5,325	5,135	-
Mid-Col. Children's Council - May St	-	7,922	4,033	3,890	-
	<u>\$ 67,355</u>	<u>\$ 74,725</u>	<u>\$ 118,474</u>	<u>\$</u>	<u>23,610</u>
Total Deferred Inflow of Resources					

The deferred inflow is amortized on a straight line basis. Future maturities for the receivable are as follows:

	Governmental Activities		
Fiscal Year	Principal Payments	Interest Payments	Total Payments
2024	\$ 23,610	\$ 59	\$ 23,669
Total	<u>\$ 23,610</u>	<u>\$ 59</u>	<u>\$ 23,669</u>

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**5. SUPPLY INVENTORY**

Supply Inventories as of June 30, 2023:

	<u>Other Governmental Funds</u>
Commodities and purchased foods	<u>\$ 20,618</u>

**6. INTERFUND DUE TO AND DUE FROM**

<u>Fund</u>	<u>Fund #</u>	<u>Due From</u>	<u>Due To</u>
General Fund	100	\$ -	\$ 462,687
Grants Fund	200	-	794
Debt Service Fund	300	<u>463,481</u>	<u>-</u>
Total		<u>\$ 463,481</u>	<u>\$ 463,481</u>

Interfund due to and due from result from the pooled cash of the District between funds.

**7. INTERFUND TRANSFERS**

<u>Fund</u>	<u>Fund #</u>	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	100	\$ -	\$ 90,989
Capital Construction & Improvement	400	<u>90,989</u>	<u>-</u>
Total		<u>\$ 90,989</u>	<u>\$ 90,989</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.



HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

**8. CAPITAL ASSETS**

The changes in capital assets for the year ended June 30, 2023, are as follows:

	Beginning of Year	Additions	(Deletions)	Balance End Of Year
Capital Assets Not Being Depreciated				
Land	\$ 4,526,142	\$ -	\$ -	\$ 4,526,142
Construction in Process	2,462,005	3,174,344	(5,253,319)	383,030
Total Capital Assets Not Being Depreciated	6,988,147	3,174,344	(5,253,319)	4,909,172
Capital Assets Being Depreciated				
Buildings & Improvements	124,196,250	6,009,417	-	130,205,667
Vehicles & Equipment	9,320,212	157,846	(196,155)	9,281,903
Leases- Right-of-Use Assets (Intangible)	382,548	214,130	-	596,678
Total Capital Assets Depreciated	133,899,010	6,381,393	(196,155)	140,084,248
Accumulated Depreciation				
Buildings & Improvements	45,935,955	3,392,860	-	49,328,815
Vehicles & Equipment	7,552,235	322,986	(196,155)	7,679,066
Lease Amortization	117,981	197,488	-	315,469
Total Accumulated Depreciation	53,606,171	3,913,334	(196,155)	57,323,350
Total Net Capital Assets	\$ 87,280,986	\$ 5,642,403	\$ (5,253,319)	\$ 87,670,070

Depreciation was allocated to the functions as followed:

Instruction	\$ 2,259,304
Support Services	1,525,987
Community Services	128,043
Total	<u>\$ 3,913,334</u>

**9. PENSION PLAN**

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Annual Comprehensive Financial Report which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2022-Annual-Comprehensive-Financial-Report.pdf>

If the link is expired please contact Oregon PERS for this information.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**9. PENSION PLAN (CONTINUED)**

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
- i) **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, and 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 benefits results.
- A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (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 1 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 2 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.
- ii) **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 contributions are met:
- member was employed by PERS employer at the time of death,
  - member died within 120 days after termination of PERS covered employment,
  - member died as a result of injury sustained while employed in a PERS-covered job, or
  - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii) **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- iv) **Benefit Changes After Retirement.** Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations due to changes in the fair value of the underlying global equity investments of that account. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes (COLA). The COLA is capped at 2.0 percent.
- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**9. PENSION PLAN (CONTINUED)**

- i) **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:  
*Police and fire:* 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.  
*General service:* 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.  
A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
- ii. **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. The surviving spouse may elect to delay payment of the death benefit, but payment must commence no later than December 31 of the calendar year in which the member would have reached 70½ years.
- iii. **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.

**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. The 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, 2019 actuarial valuation, which became effective July 1, 2021. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2023 were \$4,574,735, excluding amounts to fund employer specific liabilities. In addition, approximately \$2,053,919 in employee contributions were paid or picked up by the District in fiscal 2023. At June 30, 2023, the District reported a net pension liability of \$37,357,653 for its proportionate share of the net pension liability. The 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 dated December 31, 2020. 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 employers, actuarially determined. As of the measurement date of June 30, 2022 and 2021, the District's proportion was .243 percent and .223 percent, respectively. Pension expense for the year ended June 30, 2023 was \$(58,150).

The rates in effect for the year ended June 30, 2023 were:

- (1) Tier 1/Tier 2 – 15.31%
- (2) OPSRP general services – 9.50%

HOOD RIVER COUNTY SCHOOL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS

**9. PENSION PLAN (CONTINUED)**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 1,813,413	\$ 232,969
Changes in assumptions	5,861,618	53,552
Net difference between projected and actual earnings on pension plan investments	-	6,678,826
Net changes in proportionate share	2,849,141	1,609,620
Differences between contributions and proportionate share of contributions	1,290,984	5,151,358
Subtotal - Amortized Deferrals (below)	11,815,156	13,726,325
Contributions subsequent to measuring date	4,574,735	-
Deferred outflow (inflow) of resources	\$ 16,389,891	\$ 13,726,325

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2024.

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

Year ending June 30,	Amount
2024	\$ (552,072)
2025	(1,121,778)
2026	(3,039,662)
2027	2,900,264
2028	(97,921)
Thereafter	-
Total	\$ (1,911,169)

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated February 2, 2023. Oregon PERS produces an independently audited ACFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2022-Annual-Comprehensive-Financial-Report.pdf>

**Actuarial Valuations** – The employer contribution rates effective July 1, 2021 through June 30, 2023, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

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NOTES TO BASIC FINANCIAL STATEMENTS

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**9. PENSION PLAN (CONTINUED)**

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

**Actuarial Methods and Assumptions:**

Valuation date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Amortization method	Level percentage of payroll
Asset valuation method	Market value of assets
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/0.15%) in accordance with <i>Moro</i> decision; blend based on service
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. 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.

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

HOOD RIVER COUNTY SCHOOL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS

**9. PENSION PLAN (CONTINUED)**

**Assumed Asset Allocation:**

Asset Class/Strategy	Low Range	High Range	OIC Target
Debt Securities	15.0%	25.0%	20.0%
Public Equity	25.0%	35.0%	30.0%
Real Estate	7.5%	17.5%	12.5%
Private Equity	15.0%	27.5%	20.0%
Risk Parity	0.0%	3.5%	2.5%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

(Source: June 30, 2022 PERS ACFR; p. 104)

**Long-Term Expected Rate of Return:**

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

Asset Class	Target Allocation	Compound Annual (Geometric) Return
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%
Assumed Inflation - Mean		2.40%

(Source: June 30, 2022 PERS ACFR; p. 74)

HOOD RIVER COUNTY SCHOOL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS

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**9. PENSION PLAN (CONTINUED)**

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

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate – the following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.90 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 one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net pension liability	\$ 66,250,566	\$ 37,357,653	\$ 13,175,619

**Changes Subsequent to the Measurement Date**

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2022 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

**Deferred Compensation Plan**

A deferred compensation plan is available to employees wherein they may execute an individual agreement with the District for amounts earned by them to not be paid until a future date when certain circumstances are met. These circumstances are: termination by reason of resignation, death, disability, or retirement; unforeseeable emergency; or by requesting a de minimis distribution from inactive accounts valued less than \$5,000. Payment to the employee will be made over a period not to exceed 15 years. The deferred compensation plan is one which is authorized under IRC Section 457 and has been approved in its specifics by a private ruling from the Internal Revenue Service. The assets of the plan are held by the administrator for the sole benefit of the plan participants and are not considered assets or liabilities of the District.



HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**9. PENSION PLAN (CONTINUED)**

**OPSRP Individual Account Program (OPSRP IAP)**

*Plan Description:*

Employees of the District are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

*Pension Benefits:*

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

*Death Benefits:*

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

*Contributions:*

Employees of the District pay six (6) percent of their covered payroll. Effective July 1, 2020, currently employed Tier 1/Tier 2 and OPSRP members earning \$2,500 or more per month (increased to \$3,333 per month in 2022) will have a portion of their 6 percent monthly IAP contributions redirected to an Employee Pension Stability Account. The Employee Pension Stability Account will be used to pay part of the member's future benefit. Of the 6 percent monthly IAP contribution, Tier 1/Tier 2 will have 2.5 percent redirected to the Employee Pension Stability Account and OPSRP will have 0.75 percent redirected to the Employee Pension Stability Account, with the remaining going to the member's existing IAP account. Members may voluntarily choose to make additional after-tax contributions into their IAP account to make a full 6 percent contribution to the IAP. The District made optional contributions to member IAP accounts for the year ended June 30, 2023 in the amount of \$2,828.

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

<http://www.oregon.gov/pers/EMP/Pages/GASB.aspx>

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**10. OTHER POSTEMPLOYMENT BENEFIT PLAN - (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) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

**Funding Policy:**

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

Participating districts are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.00% of annual covered OPERF payroll and 0.05% of OPSRP payroll under a contractual requirement in effect until June 30, 2023. Consistent with GASB Statement 75, the OPERS Board of Trustees sets the employer contribution rates as a measure of the proportionate relationship of the employer to all employers consistent with the manner in which contributions to the OPEB plan are determined. The basis for the employer's portion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the plan with the total actual contributions made in the fiscal year of all employers. The District's contributions to RHIA for the years ended June 30, 2021, 2022 and 2023 were \$6,842, \$5,860, and \$5,125, respectively, which equaled the required contributions each year.

At June 30, 2023, the District reported a net OPEB liability/(asset) of \$(844,774) for its proportionate share of the net OPEB liability/(asset). The OPEB liability/(asset) was measured as of June 30, 2022, and the total OPEB liability/(asset) used to calculate the net OPEB liability/(asset) was determined by an actuarial valuation as of December 31, 2020. Consistent with GASB Statement No. 75, paragraph 59(a), the District's proportion of the net OPEB liability/(asset) is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actual contributions made in the fiscal year of all employers. As of the measurement date of June 30, 2022 and 2021, the District's proportion was .238 percent and .242 percent, respectively. OPEB expense for the year ended June 30, 2023 was \$(75,007).

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NOTES TO BASIC FINANCIAL STATEMENTS

**10. OTHER POSTEMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)**

**Components of OPEB Expense/(Income):**

Employer's proportionate share of collective system OPEB Expense/(Income)	\$ (126,482)
Net amortization of employer-specific deferred amounts from:	
- Changes in proportionate share (per paragraph 64 of GASB 75)	56,584
- Differences between employer contributions and employer's proportionate share of system contributions (per paragraph 65 of GASB 75)	-
Employer's Total OPEB Expense/(Income)	<u><u>\$ (69,898)</u></u>

**Components of Deferred Outflows/Inflows of Resources:**

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ -	\$ 22,893
Changes in assumptions	6,614	28,159
Net difference between projected and actual earnings on pension plan investments	-	64,425
Net changes in proportionate share	116,377	-
Differences between contributions and proportionate share of contributions	-	-
Subtotal - Amortized Deferrals (below)	<u>122,991</u>	<u>115,477</u>
Contributions subsequent to measuring date	5,125	-
Deferred outflow (inflow) of resources	<u><u>\$ 128,116</u></u>	<u><u>\$ 115,477</u></u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net OPEB liability/(asset) in the fiscal year ended June 30, 2024.

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

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 64,452
2025	(36,915)
2026	(40,655)
2027	20,633
2028	-
Thereafter	-
Total	<u><u>\$ 7,515</u></u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of

HOOD RIVER COUNTY SCHOOL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS

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**10. OTHER POSTEMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)**

and for the Year Ended June 30, 2022. That independently audited report was dated February 2, 2023 and can be found at:

<https://www.oregon.gov/pers/EMP/Documents/GASB/2022/GASB-75-RHIA-2022.pdf>

**Actuarial Methods and Assumptions:**

Valuation Date	December 31, 2020
Experience Study Report	2020, Published July 20, 2021
Actuarial cost method	Entry Age Normal
Inflation rate	2.40 percent
Investment rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increase	3.40 percent
Retiree healthcare participation	Healthy retirees: 27.5%; Disabled retirees: 15%
Mortality	Healthy retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation. 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.

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

**Discount Rate:**

The discount rate used to measure the total OPEB liability as of the measurement date of June 30, 2022 was 6.90 percent. 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 total OPEB liability.

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NOTES TO BASIC FINANCIAL STATEMENTS

**10. OTHER POSTEMPLOYMENT BENEFIT PLAN - (RHIA) (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.

Asset Class	Target Allocation	Compound Annual (Geometric) Return
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%
Assumed Inflation - Mean		2.40%

(Source: June 30, 2022 PERS ACFR; p. 74)

Sensitivity of the District's proportionate share of the net OPEB liability/(asset) to changes in the discount rate – The following presents the District's proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 6.90 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 one percent lower (5.90 percent) or one percent higher (7.90 percent) than the current rate.

	1% Decrease (5.90%)	Discount Rate (6.90%)	1% Increase (7.90%)
Proportionate share of the net OPEB liability (asset)	\$ (761,380)	\$ (844,774)	\$ (916,263)

**Changes Subsequent to the Measurement Date**

There are no changes subsequent to the June 30, 2022 Measurement Date that meet this requirement and thus would require a brief description under the GASB standard.

HOOD RIVER COUNTY SCHOOL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS

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**11. SINGLE EMPLOYER PENSION PLAN (GASB #73)**

**Early Retirement**

A single employer, defined benefit early retirement supplement program is maintained for certified employees. The retirement incentive is offered as a form of deferred compensation for work performed during the years of active employment. To qualify, an employee must be a certified staff member eligible to retire with benefits under the rules of the Public Employees Retirement System and applicable Oregon law. In addition, the electing employee must have a minimum of ten years of service immediately prior to retirement. This plan is funded on a pay-as-you-go basis.

GASB Statement #73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, for the fiscal year ended June 30, 2016, was implemented. A single-employer postemployment benefit program is maintained (commonly referred to as early retirement). These programs cover licensed and administrative personnel, individual employees, and certain retired employees.

Contributions and Funding Policy – The benefits from this program are fully paid by the District and consequently, no contributions by employees are required. There is no obligation to fund these benefits in advance. The only obligation is to make current benefit payments due each fiscal year. Consequently, it has not been found necessary to establish a pension trust fund, and payments are made on a pay-as-you-go basis each year out of the General Fund. An estimate of this liability for current retirees is done annually. There is no separately issued financial report for the plan. The annual expenditures recognized on a budgetary basis were approximately \$5,571, \$33,052, and \$68,385 for the years ended June 30, 2023, 2022, and 2021, respectively.

Total Pension Liability – The District's total pension liability (TPL) were measured as of June 30, 2023, and the total pension liability were determined by an actuarial valuation as of July 1, 2021.

Actuarial Methods and Assumptions – The total pension liability (TPL) for the current year was determined as part of the July 1, 2021 actuarial valuation using the Entry Age Normal (EAN) Level Percent of Pay Method. Actuarial valuations of ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples included assumptions about mortality, claim cost and the healthcare cost trend. The actuarial assumptions included; (a) an interest rate for discounting future liabilities, at 3.75%; (b) annual increases in medical premiums were expected to be 4% in 2023, 4.5% in 2024, and increasing .5% until 2027 then decreasing .1% per year until 2041 and subsequent years, when it is expected to be 4.5%; (c) an assumed inflation rate of 2%; (d) annual salary increases for employees are assumed to be 3% in all future years.

Under this method the actuarial present value of the projected benefits of each active employee included in the valuation is allocated on a level percent of pay basis over the service of the active employee between assumed entry age (date of hire) and assumed exit age. The portion of this actuarial present value allocated to the valuation year is called the service cost for that active employee. The sum of these individual service costs is the Plan's Service Cost for the valuation year. The present value of benefits for current retirees plus the accumulated value of all prior Service Costs is the Total Pension Liability. Under this method the actuarial gains (losses), as they occur, reduce (increase) the Total Pension Liability while leaving the Service Cost unchanged. The District's early retirement program is unfunded.

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NOTES TO BASIC FINANCIAL STATEMENTS

**11. SINGLE EMPLOYER PENSION PLAN (GASB #73) (CONTINUED)**

The District has a total of 2 active and 1 inactive participants under GASB 73.

Total Pension Liability

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Balance at July 1	\$ 44,705	\$ 37,652	\$ 29,752
Changes for the Year:			
Service Cost	1,489	1,541	698
Interest	1,137	837	898
Changes of Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	-	7,428	-
Changes of Assumptions or Other Input	-	(206)	(23)
Benefit Payments	<u>(9,678)</u>	<u>(17,500)</u>	<u>(9,589)</u>
Net Changes for the Year	(7,053)	(7,900)	(8,016)
Total Pension Liability at June 30	<u>\$ 37,652</u>	<u>\$ 29,752</u>	<u>\$ 21,736</u>

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 2,476	\$ -
Changes in assumptions	-	83
Deferred outflow (inflow) of resources	<u>\$ 2,476</u>	<u>\$ 83</u>

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 2,400
2025	(7)
2026	-
2027	-
Thereafter	-
Total	<u>\$ 2,393</u>

Sensitivity of the District's total pension liability to changes in the discount rate – The following presents the District's total pension liability calculated using the discount rate of 3.75 percent, as well as what the District's total pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.75 percent) or 1-percentage-point higher (4.75 percent) than the current rate.

June 30, 2023	1% <u>Decrease</u>	Current <u>Discount Rate</u>	1% <u>Increase</u>
Total Pension Liability	\$ 21,816	\$ 21,736	\$ 21,632



HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**12. OTHER POSTEMPLOYMENT BENEFITS (GASB #75)**

**Plan Description**

The District administers a single-employer defined benefit healthcare plan that covers both active and retired participants. The plan provides post-retirement healthcare benefits for eligible retirees and their dependents through the District's group health insurance plans. The District's post-retirement plan was established in accordance with Oregon Revised Statutes (ORS) 243.303 which states, in part, that for the purposes of establishing healthcare premiums, the calculated rate must be based on the cost of all plan members, including both active employees and retirees. Because claim costs are generally higher for retiree groups than for active members, the premium amount does not represent the full cost of coverage for retirees. The resulting additional cost, or implicit subsidy, is required to be valued under GASB Statement 75 related to Other Postemployment Benefits (OPEB). Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. Actuarial calculations of the OPEB plan reflect a long-term perspective. The valuation date was July 1, 2021, and the measurement date was June 30, 2023.

**Funding Policy**

The District has not established a trust fund to finance the cost of postemployment health care benefits related to implicit rate subsidies. Premiums are paid by retirees based on the rates established for active employees. Additional costs related to an implicit subsidy are paid by the District on a pay-as-you-go basis. There is no obligation on the part of the District to fund these benefits in advance. The District considered the liability to be solely the responsibility of the District as a whole and it is allocated to the governmental statements.

**Actuarial Methods and Assumptions**

The District engaged an actuary to perform a valuation as of July 1, 2021, using the Entry Age Normal, level percent of salary Actuarial Cost Method. Mortality rates were based on the RP-2000 healthy white collar male and female mortality tables, set back one year for males. Mortality is projected on a generational basis using Scale BB for males and females. Demographic assumptions regarding retirement, mortality, and turnover are based on Oregon PERS valuation assumptions. Election rate and lapse assumptions are based on experience implied by valuation data for this and other Oregon public employers.

The District has a total of 558 active and 29 inactive participants under GASB 75.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**12. OTHER POSTEMPLOYMENT BENEFITS (GASB #75) (CONTINUED)**

Health Care Cost Trend	Annual Premiums	
	Year	Pre-65 Trend
	2023	4.00%
	2024	4.50%
	2025	5.00%
	2026	5.50%
	2027	6.00%
	2028	5.90%
	2029	5.80%
	2030	5.70%
	2031	5.60%
	2032	5.50%
	2033	5.40%
	2034	5.30%
	2035	5.20%
	2036	5.10%
	2037	5.00%
	2038	4.90%
	2039	4.80%
	2040	4.70%
	2041	4.60%
	2041+	4.50%
	Health care cost trend affects both the projected health care costs as well as the projected health care premiums.	
General Inflation	2.00% per year, used to develop other economic assumptions	
Annual Pay Increases	3.00% per year, based on general inflation and the likelihood of raises throughout participants' careers	
Mortality	Active Employees: Pub 2010 Employee Tables for Teachers, sex distinct, projected generationally. Active employee adjustments: 125% of published rates for males, 100% of published rate for females. Retirees: Pub 2010 Retiree Tables for Teachers, sex distinct, projected generationally. Beneficiaries: Pub 2010 Employee and Retiree Tables for General Employees, sex distinct, projected generationally.	

HOOD RIVER COUNTY SCHOOL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS

**12. OTHER POSTEMPLOYMENT BENEFITS (GASB #75) (CONTINUED)**

Changes in the Net OPEB Liability

	2021	2022	2023
<b>Total OPEB Liability at July 1</b>	\$ 3,952,643	\$ 4,032,842	\$ 3,520,335
<b>Changes for the year:</b>			
Service cost	239,091	247,459	222,152
Interest	111,554	115,416	128,222
Changes in benefit terms	-	-	-
Differences between expected and actual experience	-	(457,869)	-
Changes of assumptions or other input	-	(250,832)	(67,247)
Benefit payments	(270,446)	(166,681)	(157,996)
<b>Balance as of June 30</b>	<u>\$ 4,032,842</u>	<u>\$ 3,520,335</u>	<u>\$ 3,645,466</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Trend Rates

The following analysis presents the net OPEB liability using a discount rate of 3.75%, as well as what the District's net OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (2.75%) or one percentage point higher (4.75%) than the current rate, a similar sensitivity analysis is presented for the changes in the healthcare trend assumption:

	1% Decrease	Current Discount Rate	1% Increase
Total OPEB Liability	\$ 3,920,566	\$ 3,645,466	\$ 3,387,124

	1% Decrease Healthcare	Current Trend Rate Healthcare	1% Increase Healthcare
Total OPEB Liability	\$ 3,209,023	\$ 3,645,466	\$ 4,162,012

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

The District reports information on deferred outflows and deferred inflows of resources at year end as well as a schedule of amounts of those deferred outflows of resources and deferred inflows of resources that will be recognized in other postemployment benefit expense for the following five years.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 33,496	\$ 343,401
Changes in assumptions or other input	289,656	307,708
Benefit Payments	-	-
Deferred outflow (inflow) of resources	<u>\$ 323,152</u>	<u>\$ 651,109</u>

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**12. OTHER POSTEMPLOYMENT BENEFITS (GASB #75) (CONTINUED)**

Amounts reported as deferred outflows or inflow of resources related to pension will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2024	\$ 41,021
2025	41,021
2026	(103,807)
2027	(103,802)
2028	(96,994)
Thereafter	(105,396)
Total	<u><u>\$ (327,957)</u></u>

**13. LONG TERM OBLIGATIONS**

General Obligation Bonds

General obligation bonds were issued to provide funds for the acquisition and construction of major capital facilities. General obligation bonds have been issued for general government funds and are reported in the Governmental Activities section of the government-wide financial statements. General obligation bonds are direct obligations and pledge the full faith and credit of the District. In September 2016, the District refunded their series 2008 general obligation bonds and issued new series 2016 refunded general obligation bonds. The series 2008 general obligation bonds will reach final maturity on June 15, 2018 and the remainder has been refunded. The refunding resulted in \$9,908,227 of refunded debt service with a \$754,598 savings with a net present value savings of \$694,230. Upon the occurrence and continuance of any event of default hereunder the owners of fifty-one (51%) percent or more of the principal amount of bonds then outstanding may take whatever action may appear necessary or desirable to enforce or to protect any of the rights of the owners of bonds, either at law or in equity or in bankruptcy or otherwise, whether for the specific enforcement of any covenant or agreement contained in the resolution or the bonds or in aid of the exercise of any power granted in the resolution or in the bonds or for the enforcement of any other legal or equitable right vested in the owners of bonds by the resolution or the bonds or by law. However, the bonds shall not be subject to acceleration.

A summary of the general obligation bonds outstanding is as follows:

<u>ISSUE</u>	<u>ORIGINAL ISSUE AMOUNT</u>	<u>INTEREST RATE</u>	<u>OUTSTANDING BALANCE 6/30/2023</u>	<u>FINAL MATURITY DATE</u>
Series 2016	\$ 65,670,000	3.1-5.0%	\$ 53,365,000	6/15/2036
Total	<u><u>\$ 65,670,000</u></u>		<u><u>\$ 53,365,000</u></u>	

PERS Pension Obligation Bonds

During the years ended June 30, 2002, and 2004, the District issued PERS Pension Obligation Bonds. The net proceeds from these bonds were remitted to the Oregon Public Employees' Retirement System as a prepayment of the District's unfunded pension liability. The annual payments on the PERS Pension

HOOD RIVER COUNTY SCHOOL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS

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**13. LONG TERM OBLIGATIONS (CONTINUED)**

Obligation Bonds are accounted for as additional contributions to the Public Employees' Retirement System by the District.

During the 2011-2012 fiscal year, the District refunded a portion of the 2002 PERS Pension Obligations Bonds. One million of limited tax pension obligation bonds was issued for the purpose of generating resources for the debt service payments of \$955,000 for the fiscal year 2020-21 of the 2002 limited tax pension obligation bonds. As a result, the refunded bonds were considered to be defeased and the liability was removed from the government activities column of the statement of net position. The advance refunding was undertaken to reduce the total interest payments and resulted in an economic gain of \$69,778.

Upon the occurrence and continuance of any event of default under the trust agreement, the trustee may, and if the owners of not less than 51 percent in aggregate principal amount of the Obligations then Outstanding so request, is required to take whatever action at law or in equity may appear necessary or desirable to enforce or to protect any of the rights vested in the obligation Trustee or the Owners of the Obligations by the Trust Agreement, the Intercept Agreement or the Pension Bonds, either at law or in equity or in bankruptcy or otherwise, whether for the specific enforcement of any covenant or agreement contained in the Trust Agreement or the Intercept Agreement or in aid of the exercise of any power granted in the Trust Agreement or the Intercept Agreement or for the enforcement of any other legal or equitable right vested in the Trustee by the Trust Agreement or by law; provided that in no event will the Trustee have the right to accelerate the Pension Bond Payments or the Obligations. The Trustee is not permitted to exercise remedies against an Issuer that has not caused a Pension Bond Default. The Trust Agreement provides that if at any time after a Pension Bond Default has occurred, any moneys available or thereafter becoming available for such purpose, whether through the exercise of the remedies provided for under the Trust Agreement or otherwise, are required to be applied by the Trustee as follows:

- (1) To the payment of the interest on such Issuer's Pension Bonds when due.
- (2) To the payment of the principal on such Issuer's Pension Bonds when due.

State Intercept Agreement: Payment of the Pension Bonds is also secured by an intercept agreement, pursuant to which an amount of State Education Revenues equal to each Issuer's Pension Bond Payments, which would otherwise be paid by the Oregon Department of Education (the "Agency") to the Issuer, is diverted to the Trustee for the purpose of paying the Pension Bond Payments.

A summary of the pension obligation bonds outstanding is as follows:

ISSUE	INTEREST RATE	OUTSTANDING BALANCE 6/30/2023	FINAL
			MATURITY DATE
8/11/2011	2.06-6.10%	\$ 7,390,000	6/30/2028
2/19/2004	3.66-5.53%	5,275,000	6/30/2028
		<u>\$ 12,665,000</u>	

**Direct Placement - Qualified School Construction Bond**

A Qualified School Construction Bond was issued in February 2010 with the proceeds used to enter into an agreement to purchase equipment, property, or property improvements. Whenever any Event of

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**13. LONG TERM OBLIGATIONS (CONTINUED)**

Default exists, the Seller shall have the right, at its sole option without any further demand or notice, to take one or any combination of the following remedial steps: (a) Without terminating this Agreement, and by written notice to the District, the Seller may declare all Installment Payments, Loss of QSCB Status Amounts, if any, and other amounts payable by the District hereunder to the end of the then current budget year of the District to be due, including without limitation delinquent Installment Payments or loss of QSCB Status Amounts from prior budget years; (b) Terminating this Agreement, and by written notice to the District, the Seller may accelerate all outstanding Installment Payments and Loss of QSCB Status Amounts, if any, in which case the District agrees to pay to the Seller an amount equal to the outstanding Installment Payments and Loss of QSCB Status Amounts, if any, as well as any other sums due hereunder; (c) Seller may enter the premises where the Equipment or the Improvements are located and retake possession of the Equipment or the Improvements, or require the District, at the District's expense, to promptly return any or all of the Equipment or the Improvements to the possession of Seller at such place within the United States as Seller shall specify, and Seller may thereafter dispose of the Property in accordance with Article 9 of the Uniform Commercial Code; provided, however, that any proceeds from the disposition of the property in excess of the sum required to (i) discharge the District's obligations under this Agreement, (ii) pay any other amounts then due to Seller under this Agreement, and (iii) pay Seller's costs and expenses associated with the disposition of the Equipment or the Improvements (including attorneys fees), shall be paid to the District or such other creditor of the District as may be entitled thereto; (c) The Seller may take whatever action at law or in equity necessary or desirable to enforce its rights under this Agreement.

A summary of the qualified school construction bond outstanding is as follows:

	ORIGINAL ISSUE AMOUNT	INTEREST RATE	OUTSTANDING BALANCE 6/30/2023	FINAL MATURITY DATE
Series 2010	\$ 3,600,000	1.95%	\$ 765,000	3/16/2026
Total	<u>\$ 3,600,000</u>		<u>\$ 765,000</u>	

HOOD RIVER COUNTY SCHOOL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS

**13. LONG TERM OBLIGATIONS (CONTINUED)**

Changes in long-term obligations

Long-term obligation activity for the fiscal year ended June 30, 2023, was as follows:

	Beginning Balance 7/1/22	Additions	Deletions	Ending Balance 6/30/23	Due Within One Year
<b>Governmental Activities:</b>					
<b>Bonds payable:</b>					
General Obligation Bonds	\$ 56,030,000	\$ -	\$ 2,665,000	\$ 53,365,000	\$ 2,905,000
Pension Oblifation Bond (2002 PERS Refinanced 2011)	8,610,000	-	1,220,000	7,390,000	1,370,000
Pension Obligation Bond (2004 PERS)	6,145,000	-	870,000	5,275,000	975,000
<b>Direct Placement:</b>					
QSCB	1,010,000	-	245,000	765,000	250,000
Unamortized bond premiums and (discounts)	8,663,306	-	463,870	8,199,436	-
<b>Other Debt:</b>					
Leases	264,566	214,130	197,488	281,208	220,088
Total Liabilities	<u>\$ 80,722,872</u>	<u>\$ 214,130</u>	<u>\$ 5,661,358</u>	<u>\$ 75,275,644</u>	<u>\$ 5,720,088</u>



HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

**13. LONG TERM OBLIGATIONS (CONTINUED)**

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

Fiscal Year	Pension Obligation Bonds			
	Series 2011		Series 2004	
	Principal	Interest	Principal	Interest
2024	\$ 1,370,000	\$ 410,145	\$ 975,000	\$ 291,602
2025	1,530,000	334,110	1,095,000	237,704
2026	1,710,000	249,195	1,220,000	177,172
2027	1,895,000	154,290	1,355,000	109,731
2028	885,000	49,118	630,000	34,826
	<u>\$ 7,390,000</u>	<u>\$ 1,196,858</u>	<u>\$ 5,275,000</u>	<u>\$ 851,035</u>

Fiscal Year	Qualified School Construction Bond Series 2010 Direct Placement		General Obligation and Refunding Bonds Series 2016	
	Principal	Interest	Principal	Interest
2024	\$ 250,000	\$ 14,918	\$ 2,905,000	\$ 2,051,800
2025	255,000	10,043	3,160,000	1,935,600
2026	260,000	5,070	3,455,000	1,777,600
2027	-	-	3,740,000	1,639,400
2028	-	-	3,960,000	1,564,600
2029-33	-	-	24,605,000	5,401,600
2034-38	-	-	11,540,000	795,000
	<u>\$ 765,000</u>	<u>\$ 30,030</u>	<u>\$ 53,365,000</u>	<u>\$ 15,165,600</u>

**Other Debt – Leases**

On 11/16/2021, the District entered into a 36 month lease as Lessee for the use of Folding Machine. An initial lease liability was recorded in the amount of \$12,972. As of 06/30/2023, the value of the lease liability is \$5,434. The District is required to make quarterly fixed payments of \$1,094. The lease has an interest rate of 0.8770%. The value of the right to use asset is included in the capital asset note.

On 07/01/2021, the District entered into a 32 month lease as Lessee for the use of Digital Mailing System (#0040811362) - Feb 2019. An initial lease liability was recorded in the amount of \$6,607. As of 06/30/2023, the value of the lease liability is \$1,814. The District is required to make quarterly fixed payments of \$607. The lease has an interest rate of 0.7270%. The value of the right to use asset is included in the capital asset note.

HOOD RIVER COUNTY SCHOOL DISTRICT  
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NOTES TO BASIC FINANCIAL STATEMENTS

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**13. LONG TERM OBLIGATIONS (CONTINUED)**

On 07/01/2021, the District entered into a 36 month lease as Lessee for the use of Multifunctional Printers. An initial lease liability was recorded in the amount of \$270,837. As of 06/30/2023, the value of the lease liability is \$95,793. The District is required to make monthly fixed payments of \$7,400. The lease has an interest rate of 0.7270%. The value of the right to use asset is included in the capital asset note.

On 07/01/2021, the District entered into a 45 month lease as Lessee for the use of Printer and MFP Imaging Device. An initial lease liability was recorded in the amount of \$87,662. As of 06/30/2023, the value of the lease liability is \$41,271. The District is required to make monthly fixed payments of \$1,981. The lease has an interest rate of 0.8930%. The value of the right to use asset is included in the capital asset note.

On 07/01/2021, the District entered into a 27 month lease as Lessee for the use of Digital Mailing System (#0040772107) - Oct 2018. An initial lease liability was recorded in the amount of \$4,470. As of 06/30/2023, the value of the lease liability is \$500. The District is required to make quarterly fixed payments of \$501. The lease has an interest rate of 0.7270%. The value of the right to use asset is included in the capital asset note.

On 07/01/2022, the District entered into a 36 month lease as Lessee for the use of Mobile Modular Storage. An initial lease liability was recorded in the amount of \$25,189. As of 06/30/2023, the value of the lease liability is \$16,718. The District is required to make monthly fixed payments of \$720. The lease has an interest rate of 0.7902%. The value of the right to use asset is included in the capital asset note.

On 01/01/2022, the District entered into a 24 month lease as Lessee for the use of 902 WASCO ST., SUITE 150. HOOD RIVER, OR 97031. An initial lease liability was recorded in the amount of \$188,941. As of 06/30/2023, the value of the lease liability is \$119,679. The District is required to make quarterly fixed payments of \$7,800. The lease has an interest rate of 0.7902%. The value of the right to use asset is included in the capital asset note.

Future payments are as follows:

By Fiscal Year:	Principal	Interest	Total
2024	\$ 220,088	\$ 1,481	\$ 221,569
2025	61,120	188	61,308
	<u>\$ 281,208</u>	<u>\$ 1,669</u>	<u>\$ 282,877</u>

**14. COMMITMENTS AND CONTINGENCIES**

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

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NOTES TO BASIC FINANCIAL STATEMENTS

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**14. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

A number of federally assisted grant programs are participated in. These programs are subject to program compliance audits by the grantors or their representatives. Compliance with grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although such amounts are expected by management to be immaterial.

**15. CONTINGENCIES - SICK LEAVE**

Portions of amounts accumulated at any point in time can be expected to be redeemed before termination of employment; however, such redemptions cannot be reasonably estimated. As of June 30, 2023, employees had accumulated 27,769 days of sick leave.

**16. RISK MANAGEMENT**

There is exposure to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which commercial insurance is carried to minimize the exposure to these risks. Settled claims have not exceeded this commercial coverage in each of the past three years.

Workers' compensation insurance is purchased from a commercial carrier. Premiums are determined based on payroll paid at various employment classification rates. Loss prevention services are available from the carrier, and there is no potential liability beyond the premiums paid.

**17. ACCRUED VACATION**

At the beginning of the fiscal year, the District had an accrued vacation liability totaling \$119,686. During the year, the liability had a net increase of \$42,971, resulting in total accrued vacation liability of \$162,657 as of June 30, 2023. Accrued vacation is not accrued beyond one year. The general fund is used to liquidate accrued vacation. Changes are as follows:

Beginning			Ending	Due Within
Balance	Additions	Deletions	Balance	One Year
<u>\$ 119,686</u>	<u>\$ 162,657</u>	<u>\$ 119,686</u>	<u>\$ 162,657</u>	<u>\$ 162,657</u>

**18. PROPERTY TAX LIMITATIONS**

The State of Oregon imposes a constitutional limit on property taxes for schools and nonschool government operations. School operations include community colleges, local school districts, and education service districts. The limitation provides that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this requirement has been that school districts have become more dependent upon state funding and less dependent upon property tax revenues as their major source of operating revenue.

The State further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction is accomplished by rolling property values back to their

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**18. PROPERTY TAX LIMITATIONS (CONTINUED)**

1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions.

The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State to minimize the impact to school districts from the impact of the tax cuts.

**19. FUND BALANCE CONSTRAINTS**

The District reports Assigned General Fund balances for two purposes, Reserves and for Bus Replacement. Reserves were established by the School Board for the purpose of smoothing of the state school fund resources and for an operational reserve for future Oregon Public Employees' Retirement System employer contribution rate increases. The purpose of the Bus Replacement fund balance is the amount received from the state school fund payment related to depreciation on school buses and is required by the State Department of Education to be spent on school bus replacements. The School Board is granted authority to establish reserve funds by the Oregon Revised Statute 294.346 Reserve Fund Established Without Vote.

The specific purposes for each of the categories of fund balance as of June 30, 2023 are as follows:

	General Fund	Grant Fund	Debt Service Fund	Capital Construction & Improvement Fund	Total
Fund Balances:					
Nonspendable	\$ 184,422	\$ 20,618	\$ -	\$ -	\$ 205,040
Restricted for:					
Grants	-	929,946	-	-	929,946
Capital Projects	-	-	-	1,176,137	1,176,137
Debt Service	-	-	498,971	-	498,971
Other	-	1,434,750	-	-	1,434,750
Unemployment	-	290,674	-	-	290,674
Assigned	-	4,506,685	-	-	4,506,685
Unassigned	<u>5,055,530</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,055,530</u>
Total:	<u>\$ 5,239,952</u>	<u>\$ 7,182,673</u>	<u>\$ 498,971</u>	<u>\$ 1,176,137</u>	<u>\$ 14,097,733</u>

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

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**20. DEFICIT OF NET POSITION**

The District reported a negative net position amount of \$(11,011,662) resulting from recording the District's proportionate share of the PERS net pension liability, total pension liability of the early retirement, and the total OPEB liability.

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REQUIRED SUPPLEMENTARY INFORMATION

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND**  
**SCHEDULE OF CONTRIBUTIONS**  
**For the Year Ended June 30, 2023**

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY**

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2023	0.24 %	\$ 37,357,653	\$ 32,568,683	114.7 %	84.5 %
2022	0.22	26,712,134	29,965,241	89.1	87.6
2021	0.23	51,215,828	27,707,429	184.8	75.8
2020	0.23	40,596,300	26,086,819	155.6	80.2
2019	0.25	37,616,887	25,780,177	145.9	82.1
2018	0.25	33,241,447	25,375,591	131.0	83.1
2017	0.24	36,608,838	23,868,521	153.4	80.5
2016	0.26	15,038,555	23,176,164	64.9	91.3
2015	0.28	(6,281,418)	22,647,166	-27.7	103.6
2014	0.28	14,141,610	23,550,653	60.0	92.0

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years.

**SCHEDULE OF CONTRIBUTIONS**

For Year End	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2023	\$ 4,574,735	\$ 4,574,735	\$ -	\$ 37,272,729	12.3 %
2022	4,353,458	4,353,458	-	32,568,683	13.4
2021	5,066,354	5,066,354	-	29,965,241	16.9
2020	4,709,341	4,709,341	-	27,707,429	17.0
2019	3,414,552	3,414,552	-	26,086,819	13.1
2018	3,243,115	3,243,115	-	25,780,177	12.6
2017	2,140,784	2,140,784	-	25,375,591	8.4
2016	2,116,707	2,116,707	-	23,868,521	8.9
2015	2,913,322	2,913,322	-	23,176,164	12.6
2014	2,888,949	2,888,949	-	22,647,166	12.8

The amounts presented for each fiscal year were actuarial determined at 12/31 and rolled forward to the measurement date.

These schedules are presented to illustrate the requirements to show information for 10 years.



**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**

**SCHEDULE OF CHANGES IN OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY**  
**AND RELATED RATIO STIPEND BENEFITS**  
**For the Year Ended June 30, 2023**

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY

Year ended June 30	Service Cost	Interest	Changes of Benefit Terms	Differences between expected and actual experience	Changes of assumption or other input	Benefit Payments	Net Changes for the Year
2023	\$ 698	\$ 898	\$ -	\$ -	\$ (23)	\$ (9,589)	\$ (8,016)
2022	1,541	837	-	7,428	(206)	(17,500)	(7,900)
2021	1,489	1,137	-	-	-	(9,679)	(7,053)
2020	1,317	1,518	-	2,514	198	-	5,547
2019	1,272	1,496	-	-	-	(5,753)	(2,985)
2018	1,272	1,817	-	9,990	(144)	(17,500)	(4,565)
2017	2,981	1,825	-	-	-	(17,500)	(12,694)

SCHEDULE OF TOTAL OPEB LIABILITY AND RELATED RATIOS

Year ended June 30	Total OPEB Liability Beginning (asset)	Net Changes for the Year	Total OPEB Liability (asset) Ending	Covered Payroll	Net Single Employer Pension Plan as a Percentage of Covered Payroll
2023	\$ 29,752	\$ (8,016)	\$ 21,736	\$ 174,027	12.49%
2022	37,652	(7,900)	29,752	168,958	17.61%
2021	44,705	(7,053)	37,652	249,900	15.07%
2020	39,159	5,547	44,705	241,449	18.52%
2019	42,144	(2,985)	39,159	383,582	10.21%
2018	46,709	(4,565)	42,144	370,592	11.37%
2017	59,403	(12,694)	46,709	382,952	12.20%

Note: This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full year trend has been compiled, information is presented for the years for which the required supplementary schedule information is available. The District implemented GASB 73 in the fiscal year ending June 30, 2017.

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**

**OTHER POSTEMPLOYMENT BENEFITS (OPEB)**  
**RETIREMENT HEALTH INSURANCE ACCOUNT (RHIA)**  
**For the Year Ended June 30, 2023**

**SCHEDULE OF CHANGES IN THE TOTAL OPEB - RHIA LIABILITY**

Year Ended June 30,	Service Cost	Difference Between Expected and Actual Experience	Changes in Assumptions	Difference Between Projected and Actual Investment Earnings	Employer Actual Contributions	Changes in Employer Proportion	Employer Total Expense
2023	\$ -	\$ (22,893)	\$ (21,545)	\$ (64,425)	\$ 5,125	\$ 116,377	\$ (75,007)
2022	-	(23,147)	3,993	(197,723)	5,860	161,440	(96,908)
2021	-	(95,625)	(49,721)	104,024	6,482	(221,619)	(268,768)
2020	-	(61,948)	(487)	(28,996)	32,783	(3,837)	63,633

**SCHEDULE OF TOTAL OPEB LIABILITY AND RELATED RATIOS**

Year Ended June 30,	Total OPEB Liability Beginning (Asset)	Net Change in Total OPEB Liability (Asset)	Total OPEB Liability (Asset) Ending	Covered Payroll	Total OPEB Liability as a Percentage of Covered Payroll	Discount Rate
2023	\$ (831,983)	\$ (12,791)	\$ (844,774)	\$ 32,568,683	-2.59%	6.90%
2022	(935,400)	103,417	(831,983)	29,965,241	-2.78%	6.90%
2021	(469,763)	(465,637)	(935,400)	27,707,429	-3.38%	7.20%
2020	(267,237)	(202,526)	(469,763)	26,086,819	-1.80%	7.20%

These schedules are 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.

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**

**OTHER POSTEMPLOYMENT BENEFITS (OPEB)**  
**SCHEDULE OF CHANGES IN OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY**  
**For the Year Ended June 30, 2023**

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY

Year ended June 30	Service Cost	Interest	Changes of Benefit Terms	Differences between expected and actual experience	Changes of assumption or other input	Benefit Payments	Net Changes for the Year
2023	\$ 222,152	\$ 128,222	\$ -	\$ -	\$ (67,247)	\$ (157,996)	\$ 125,131
2022	247,459	115,416	-	(457,869)	(250,832)	(166,681)	(512,507)
2021	239,091	111,554	-	-	-	(270,446)	80,199
2020	201,709	149,163	-	66,988	(121,487)	(239,424)	56,949
2019	194,888	142,918	-	-	1,013,796	(311,648)	1,039,954
2018	136,368	105,430	-	-	-	(258,694)	(16,896)

SCHEDULE OF TOTAL OPEB LIABILITY AND RELATED RATIOS

Year ended June 30	Total OPEB Liability Beginning (asset)	Net Changes for the Year	Total OPEB Liability (asset) Ending	Covered Payroll	Net Single Employer Pension Plan as a Percentage of Covered Payroll
2023	\$ 3,520,335	\$ 125,131	\$ 3,645,466	\$ 32,836,434	11.10%
2022	4,032,842	(512,507)	3,520,335	31,880,033	11.04%
2021	3,952,643	80,199	4,032,842	27,841,669	14.48%
2020	3,895,694	56,949	3,952,643	26,900,163	14.69%
2019	2,855,740	1,039,954	3,895,694	42,774,031	9.11%
2018	2,872,636	(16,896)	2,855,740	41,327,566	6.91%

Note: This schedule is presented to illustrate the requirements to show information for 10 years. However, until a full year trend has been compiled, information is presented for the years for which the required supplementary schedule information is available. The District implemented GASB 75 in the fiscal year ending June 30, 2017.

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>		<u>Actual</u>	<u>Variance to Final Budget</u>
Revenues:					
Local sources	\$ 18,812,063	\$ 18,812,063		\$ 19,156,859	\$ 344,796
Intermediate sources	1,712,978	1,712,978		1,856,747	143,769
State sources	36,878,712	36,878,712		34,947,574	(1,931,138)
Federal sources	<u>108,019</u>	<u>108,019</u>		<u>119,033</u>	<u>11,014</u>
Total revenues	<u>57,511,772</u>	<u>57,511,772</u>		<u>56,080,213</u>	<u>(1,431,559)</u>
Expenditures:					
Instruction	34,104,396	33,504,396	(1)	33,049,188	455,208
Support services	23,204,766	23,804,766	(1)	23,582,778	221,988
Debt service	264,695	264,695	(1)	264,695	-
Facility Acquisition and Construction	952,000	952,000	(1)	797,573	154,427
Contingency	<u>287,578</u>	<u>287,578</u>	(1)	<u>-</u>	<u>287,578</u>
Total expenditures	<u>58,813,435</u>	<u>58,813,435</u>		<u>57,694,234</u>	<u>1,119,201</u>
Revenues over (under) expenditures	(1,301,663)	(1,301,663)		(1,614,021)	(312,358)
Other financing sources (uses):					
Sale of Capital Assets	3,761	3,761		(2,610)	(6,371)
Lease proceeds	-	-		214,130	214,130
Transfers out	<u>(1,068,140)</u>	<u>(1,068,140)</u>	(1)	<u>(90,989)</u>	<u>977,151</u>
Total other financing sources (uses)	<u>(1,064,379)</u>	<u>(1,064,379)</u>		<u>120,531</u>	<u>1,184,910</u>
Net change in fund balance	(2,366,042)	(2,366,042)		(1,493,490)	872,552
Fund balance, beginning of year	<u>6,967,285</u>	<u>6,967,285</u>		<u>6,733,442</u>	<u>(233,843)</u>
Fund balance, end of year	<u><u>\$ 4,601,243</u></u>	<u><u>\$ 4,601,243</u></u>		<u><u>\$ 5,239,952</u></u>	<u><u>\$ 638,709</u></u>

(1) Appropriation level

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**  
**GRANTS FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2023**

	Original Budget	Final Budget	Actual	Variance to Final Budget
Revenues:				
Local sources	\$ 2,012,677	\$ 2,012,677	\$ 1,154,268	\$ (858,409)
Intermediate sources	2,206,427	2,206,427	1,605,423	(601,004)
State Sources	7,575,084	7,575,084	7,091,174	(483,910)
Federal sources	11,983,639	11,983,639	8,400,166	(3,583,473)
Total revenues	23,777,827	23,777,827	18,251,031	(5,526,796)
Expenditures:				
Instruction	12,999,260	12,999,260 (1)	9,929,346	3,069,914
Support services	8,368,949	8,368,949 (1)	5,756,801	2,612,148
Enterprise & Community Services	2,721,042	2,721,042 (1)	2,432,596	288,446
Facilities Acquisition	1,037,923	1,037,923 (1)	292,269	745,654
Total expenditures	25,127,174	25,127,174	18,411,012	6,716,162
Revenues over (under) expenditures	(1,349,347)	(1,349,347)	(159,981)	1,189,366
Other financing sources (uses):				
Sale of Capital Asset	-	-	11,600	11,600
Total other financing sources (uses)	-	-	11,600	11,600
Net change in fund balance	(1,349,347)	(1,349,347)	(148,381)	1,200,966
Fund balance, beginning of year	5,889,204	5,889,204	7,331,054	-
Fund balance, end of year	\$ 4,539,857	\$ 4,539,857	\$ 7,182,673	\$ 2,642,816
(1) Appropriation level				

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

SUPPLEMENTARY INFORMATION

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**  
**DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2023**

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance to Final Budget</u>
Revenues:				
Local Sources	\$ 4,823,400	\$ 4,823,400	\$ 5,066,181	\$ 242,781
Total revenues	<u>4,823,400</u>	<u>4,823,400</u>	<u>5,066,181</u>	<u>242,781</u>
Expenditures:				
Debt service	<u>5,007,366</u>	<u>5,007,366</u> (1)	<u>4,821,891</u>	<u>185,475</u>
Total expenditures	<u>5,007,366</u>	<u>5,007,366</u>	<u>4,821,891</u>	<u>185,475</u>
Net change in fund balance	(183,966)	(183,966)	244,290	428,256
Fund balance, beginning of year	<u>183,966</u>	<u>183,966</u>	<u>254,681</u>	<u>70,715</u>
Fund balance, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 498,971</u></u>	<u><u>\$ 498,971</u></u>

(1) Appropriation level



**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**  
**CAPITAL CONSTRUCTION & IMPROVEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**  
**For the Year Ended June 30, 2023**

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	Original Budget	Final Budget	Actual	Variance to Final Budget
Revenues:				
Local sources	\$ 375,089	\$ 375,089	\$ 187,505	\$ (187,584)
Total revenues	375,089	375,089	187,505	(187,584)
Expenditures:				
Facilities acquisition and construction	3,627,548	3,627,548 (1)	2,954,214	673,334
Total expenditures	3,627,548	3,627,548	2,954,214	673,334
Revenues over (under) expenditures	(3,252,459)	(3,252,459)	(2,766,709)	485,750
Other financing sources (uses):				
Transfers in	1,608,678	1,608,678	90,989	(1,517,689)
Transfers out	(791,543)	(791,543) (1)	-	791,543
Total other financing sources (uses)	817,135	817,135	90,989	(726,146)
Net change in fund balance	(2,435,324)	(2,435,324)	(2,675,720)	(240,396)
Fund balance, beginning of year	2,435,324	2,435,324	3,851,857	1,416,533
Fund balance, end of year	\$ -	\$ -	\$ 1,176,137	\$ 1,176,137

(1) Appropriation level

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended June 30, 2023**

Program Title	Pass-Through Organization	Subgrant Number	AL Number	Expenditures	Passthrough to Subrecipients
<b>U.S. DEPARTMENT OF EDUCATION</b>					
<b>Passed through Oregon Department of Education:</b>					
Title I State Agency Program for Neglected and Delinquent Children and Youth (LTCT)	ODE	15613	84.013	\$ 34,399	\$ -
Special Education - Grants to States (IDEA Part B, Sec. 611)	ODE	68636	84.027	40,676	-
Special Education - Grants to States (IDEA Part B, Sec. 611 Pass-through)	ODE	74032	84.027	624,569	-
COVID-19 Special Education - Grants to States (IDEA Part B, Sec. 611)	ODE	68387	84.027	104,012	-
Special Education - Grants to States (IDEA Equip. & Supplies Grant)	ODE	75326	84.027	57,426	-
COVID-19 Special Education Preschool Grants (IDEA Preschool Grants for Children with Disabilities)	ODE	69165	84.173	2,226	-
Special Education Preschool Grants (Pyramid Model (ECPBIS)	ODE	61518	84.173	2,039	-
Special Education - Grants to States (LTCT)	ODE	15613	84.027	3,154	3,153
Total Special Education Cluster				<b>834,102</b> (1)	<b>3,153</b>
Migrant Education State Grant Program (Title I-C Regular)	ODE	68115	84.011	555,241	-
Migrant Education State Grant Program (Title I-C Regular)	ODE	73276	84.011	234,112	-
Migrant Education State Grant Program (Title I-C Summer)	ODE	66109	84.011	108,692	-
Subtotal				<b>898,045</b> (1)	-
Title I Grants to Local Educational Agencies	ODE	72529	84.010	619,342	-
Title I Grants to Local Educational Agencies	ODE	66989	84.010	131,237	-
Subtotal				<b>750,579</b> (1)	-
Supporting Effective Instruction State Grants (Title II-A Teacher Quality)	ODE	72726	84.367	30,936	-
Supporting Effective Instruction State Grants (Title II-A Teacher Quality)	ODE	67422	84.367	63,771	-
Subtotal				<b>94,707</b>	-
English Language Acquisition State Grants (Title III)	ODE	73097	84.365	80,554	-
English Language Acquisition State Grants (Title III)	ODE	67138	84.365	68,496	-
Subtotal				<b>149,050</b>	-
Student Support and Academic Enrichment Program (Title IV-A)	ODE	72923	84.424	71,409	-
Student Support and Academic Enrichment Program (Title IV-A)	ODE	66778	84.424	3,692	-
Subtotal				<b>75,101</b>	-
COVID-19 Elementary and Secondary School Emergency Relief Fund	ODE	64902	84.425D	3,134,042	-
COVID-19 Education Stabilization fund (Jumpstart Kindergarten)	ODE	74694	84.425	48,168	-
COVID-19 Education Stabilization fund (ARP-HCY II)	ODE	69356	84.425	438	-
Total Education Stabilization Fund Cluster				<b>3,182,648</b> (1)	-
Twenty-First Century Community Learning Centers (Year 5)	ODE	75197	84.287	369,513	-
Twenty-First Century Community Learning Centers (Year 4)	ODE	68787	84.287	252,522	-
Subtotal				<b>622,034</b>	-
<b>Total Department of Education</b>				<b>6,640,665</b>	<b>3,153</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
<b>Passed through Oregon Health Care Authority</b>					
Medical Assistance Program (Medicaid; Title XIX ages 5-21)	OHA		93.778	25,881	-
Medical Assistance Program (Medicaid; Title XIX ages 3-5)	OHA		93.778	13,765	-
Medical Assistance Program (Medicaid; Title XIX ages 0-3)	OHA		93.778	218	-
Total Medicaid Cluster				<b>39,864</b>	-
<b>Total Department of Health and Human Services</b>				<b>\$ 39,864</b>	<b>\$ -</b>

**U.S. DEPARTMENT OF AGRICULTURE****Passed through Oregon Department of Education:****Child Nutrition Cluster**

National School Lunch Program (Commodities)	ODE	N/A	10.555	\$	202,633	\$	-
COVID-19 National School Lunch Program (Supply Chain Assistance)	ODE	N/A	10.555		74,554		-
School Breakfast Program	ODE	N/A	10.553		238,241		-
National School Lunch Program	ODE	N/A	10.555		971,734		-
Summer Food Service Program For Children (SFSP)	ODE	N/A	10.559		46,911		-
Fresh Fruit and Vegetable Program	ODE	69574	10.582		1,895		-
Fresh Fruit and Vegetable Program	ODE	69575	10.582		942		-
Fresh Fruit and Vegetable Program	ODE	74996	10.582		20,784		-
Fresh Fruit and Vegetable Program	ODE	74997	10.582		11,572		-
Total Child Nutrition Cluster					<b>1,569,266</b>		-

**Child and Adult Care Food Program**

Child and Adult Care Food Program (Commodities)	ODE		10.558		3,208		-
Child and Adult Care Food Program (Cash Commodities)	ODE		10.558		5,175		-
Child and Adult Care Food Program (CACFP)	ODE		10.558		92,573		-
Total Child and Adult Nutrition Care Food Program					<b>100,956</b>		-

**TOTAL DEPARTMENT OF AGRICULTURE**

<b>1,670,222</b>	-
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**TOTAL GRANTS EXPENDED OR PASSED THROUGH TO SUBRECIPIENTS**

<b>\$ 8,350,751</b>	<b>\$ 3,153</b>
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**Note 1 - Basis of Presentation**

This schedule of federal awards includes the federal grant activity of Hood River County School District and is presented on the modified accrual basis of accounting. The information on this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CRF) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

**Note 2 - Food Distribution**

Nonmonetary assistance is reported in this schedule at the fair value of the commodities received and disbursed. During the 2022-23 fiscal year, the district received U.S.D.A. commodities in the amount of \$205,841.

**(1) - Major Program**

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**  
**GENERAL FUND**  
**SCHEDULE OF PROPERTY TAXES TRANSACTIONS AND BALANCES OF TAXES UNCOLLECTED**  
**For the Year Ended June 30, 2023**

Transactions By Year	Original Levy or Balance Uncollected at July 1, 2022	Interest	Discounts	Collections	Adjustments	Property Taxes Uncollected at June 30, 2023
2022-2023	\$ 17,762,122	\$ 8,891	\$ 455,577	\$ 17,011,402	\$ (39,235)	\$ 264,799
2021-2022	239,211	7,722	(158)	119,003	(16,881)	111,207
2020-2021	98,290	6,756	(153)	18,092	(16,306)	70,801
2019-2020	61,407	1,501	(143)	22,595	(9,846)	30,610
2018-2019	28,605	-	(176)	12,953	(9,437)	6,391
2017-2018 & Prior	17,443	1,471	-	2,619	(8,872)	7,423
	<u>\$ 18,207,078</u>	<u>\$ 26,341</u>	<u>\$ 454,947</u>	<u>\$ 17,186,664</u>	<u>\$ (100,577)</u>	<u>\$ 491,231</u>

Reconciliation to revenue:

Collections	\$ 17,186,664
Accrual of receivables:	
June 30, 2022	(30,350)
June 30, 2023	40,532
Taxes in lieu	<u>317,662</u>
	<u>\$ 17,514,508</u>

**HOOD RIVER COUNTY SCHOOL DISTRICT**  
**HOOD RIVER COUNTY, OREGON**  
**DEBT SERVICE FUND**  
**SCHEDULE OF PROPERTY TAXES TRANSACTIONS AND BALANCES OF TAXES UNCOLLECTED**  
**For the Year Ended June 30, 2023**

Transactions By Year	Original Levy or Balance Uncollected at July 1, 2022	Interest	Discounts	Collections	Adjustments	Property Taxes Uncollected at June 30, 2023
2022-2023	\$ 4,893,998	\$ 2,450	\$ 125,525	\$ 4,687,152	\$ (10,810)	\$ 72,961
2021-2022	68,391	2,226	(46)	34,308	(4,866)	31,489
2020-2021	25,028	1,720	(39)	4,607	(4,152)	18,028
2019-2020	18,479	382	(43)	6,800	(2,893)	9,211
2018-2019	8,781	-	(54)	3,976	(2,897)	1,962
2017-2018 & Prior	5,527	470	-	836	(2,464)	2,697
	<u>\$ 5,020,204</u>	<u>\$ 7,248</u>	<u>\$ 125,343</u>	<u>\$ 4,737,679</u>	<u>\$ (28,082)</u>	<u>\$ 136,348</u>

Reconciliation to revenue:

Collections	\$ 4,737,679
Accrual of receivables:	
June 30, 2022	(8,779)
June 30, 2023	11,221
Taxes in lieu	<u>86,305</u>
	<u>\$ 4,826,426</u>

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

INDEPENDENT AUDITORS' REPORT AS REQUIRED BY  
OREGON STATE REGULATIONS



**PAULY, ROGERS, AND CO., P.C.**  
12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
(503) 620-2632 (503) 684-7523 FAX  
www.paulyrogersandcocpas.com

December 22, 2023

### **Independent Auditors' Report Required by Oregon State Regulations**

We have audited the basic financial statements of the Hood River County School District as of and for the year ended June 30, 2023, and have issued our report thereon dated December 22, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards.

#### **Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of 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, 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).**
- **State school fund factors and calculation.**

In connection with our testing, nothing came to our attention that caused us to believe the Hood River County School 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, except for the following:

1. During our testing of teacher experience, we noted an instance where a teachers' years of experience was not up to date.
2. During our review of the Districts' transportation report, we noted an error in the form. The form indicated that non-academic miles reported are not matching non-reimbursable mileage.
3. During our testing of SIA disbursements, we noted the District did not appropriately account for the unspent fund balance for fiscal year end.



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

In planning and performing our audit, we considered the internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal control over financial reporting.

We noted a matter involving the internal control structure and its operation that we consider to be a material weakness under standards established by the American Institute of Certified Public Accountants, which is noted in the Schedule of Findings and Questioned Costs.

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

A handwritten signature in cursive script that reads "Tara M. Kamp, CPA".

Tara M. Kamp, CPA  
PAULY, ROGERS AND CO., P.C.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

GRANT COMPLIANCE REVIEW



PAULY, ROGERS, AND CO., P.C.  
12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
(503) 620-2632 (503) 684-7523 FAX  
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December 22, 2023

To the Board of Directors  
Hood River County School District  
Hood River County, Oregon

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 *GOVERNMENT AUDITING STANDARDS*

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 and each major fund of Hood River County School District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated December 22, 2023.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the 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 internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

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

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a material weakness as described as item FS-2023-01 in the Schedule of Findings and Questioned Costs.

## **Report on Compliance and Other Matters**

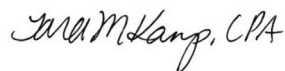
As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Response to Findings**

The District's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The response was not subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on it.

## **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 internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Tara M. Kamp, CPA  
PAULY, ROGERS AND CO., P.C.



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12700 SW 72<sup>nd</sup> Ave. Tigard, OR 97223  
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December 22, 2023

To the Board of Directors  
Hood River County School District  
Hood River County, Oregon

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited Hood River County School District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2023. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Hood River County School 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 Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Hood River County School 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 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 its federal programs.

***Auditors' 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 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 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 compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of 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 internal control over compliance. Accordingly, no such opinion is expressed.

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

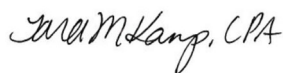
### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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



Tara M. Kamp, CPA  
PAULY, ROGERS AND CO., P.C.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

SCHEDULE OF FINDINGS  
AND QUESTIONED COSTS

For the Year Ended June 30, 2023

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**SECTION I – SUMMARY OF AUDITORS’ RESULTS**

**FINANCIAL STATEMENTS**

Type of auditors’ report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? ☒ yes ☐ no

Significant deficiency(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Any GAGAS audit findings disclosed that are required to be reported in accordance with section 515(d)(2) of the Uniform Guidance? ☐ yes ☒ no

**FEDERAL AWARDS**

Internal control over major programs:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiency(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Type of auditors’ report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516(a) of the Uniform Guidance? ☐ yes ☒ no

**IDENTIFICATION OF MAJOR PROGRAMS**

<b><u>CFDA NUMBER</u></b>	<b><u>NAME OF FEDERAL PROGRAM CLUSTER</u></b>
84.011	Migrant Education Cluster
84.010	Title I
84.425	Elementary and Secondary Education Cluster
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? ☒ yes ☐ no



HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

SCHEDULE OF FINDINGS  
AND QUESTIONED COSTS

For the Year Ended June 30, 2023

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

FS-2023-001 – Material Weakness

CONDITION: The District did not accurately close their books, resulting in material misstatements in Taxes Receivable, Accounts Payable, Payroll Liabilities, and Deferred Revenue.

CRITERIA: All books should be closed and reviewed for accuracy in a timely manner.

EFFECT: Without controls or procedures in place to properly close and review all accounts in a timely manner, there exists the likelihood of material misstatement in the financial statements.

CAUSE: The District experienced turnover of key finance staff right before the audit.

RECOMMENDATION: We recommend the District reevaluate internal procedures and controls in order to ensure accounts are closed in a timely manner, and are accurate.

VIEWS OF RESPONSIBLE OFFICIALS: The District Business Services staff are currently reviewing internal control and procedures and will have completed the process by January 2024 to ensure all accounts are properly reviewed for accuracy and closed in a timely manner.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONS COSTS:**

NONE

**SECTION IV – SCHEDULE OF PRIOR FINANCIAL STATEMENT FINDINGS**

NONE

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

SCHEDULE OF FINDINGS  
AND QUESTIONED COSTS

For the Year Ended June 30, 2023

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**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

1. **BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes federal grant activity under programs of the federal government. The information in this schedule is presented in accordance with 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). Because the schedule presents only a selected portion of the operations, it is not intended to and does not present the net position, changes in net position, or cash flows of the entity.

2. **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule 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 allowed or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The entity has not elected to use the ten percent de minimus indirect cost rate as allowed under Uniform Guidance, due to the fact that they already have a negotiated indirect cost rate with Oregon Department of Education, and thus is not allowed to use the de minimus rate.

HOOD RIVER COUNTY SCHOOL DISTRICT  
HOOD RIVER COUNTY, OREGON

OTHER INFORMATION

**AUDIT REVENUE SUMMARY**  
**HOOD RIVER COUNTY SCHOOL DISTRICT**

Revenue from Local Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
1110 Ad Valorem Taxes Levied by District	\$14,366,820		\$4,826,426				
1120 Local Option Ad Valorem Taxes Levied by District	\$3,147,688						
1130 Construction Excise Tax				\$84,452			
1190 Penalties and Interest on Taxes							
1200 Revenue from Local Governmental Units Other Than Districts							
1311 Regular Day School Tuition - From Individuals	\$51,600						
1312 Regular Day School Tuition - Other Dist Within State							
1313 Regular Day School Tuition - Other Districts Outside							
1320 Adult/Continuing Education Tuition							
1330 Summer School Tuition							
1411 Transportation Fees - From Individuals	\$111,486						
1412 Transportation Fees - Other Dist Within State							
1413 Transportation Fees - Other Districts Outside							
1420 Summer School Transportation Fees							
1500 Earnings on Investments	\$555,850		\$239,755	\$27,230			
1600 Food Service		\$314,635					
1700 Extracurricular Activities	\$11,254	\$65,134					
1800 Community Services Activities							
1910 Rentals	\$115,816						
1920 Contributions and Donations From Private Sources	\$250	\$180,697					
1930 Rental or Lease Payments From Private Contractors							
1940 Services Provided Other Local Education Agencies							
1950 Textbook Sales and Rentals							
1960 Recovery of Prior Years' Expenditure	\$34,058	\$149,059					
1970 Services Provided Other Funds							
1980 Fees Charged to Grants	\$626,273						
1990 Miscellaneous	\$135,762	\$444,744		\$75,822			
<b>Total Revenue from Local Sources</b>	\$19,156,858	\$1,154,268	\$5,066,181	\$187,504	\$0	\$0	\$0
Revenue from Intermediate Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
2101 County School Funds							
2102 General ESD Revenue	\$1,856,747	\$140,147					
2103 Excess ESD Local Revenue							
2105 Natural Gas, Oil, and Mineral Receipts							
2110 Intermediate "I" Tax							
2199 Other Intermediate Sources		\$15,000					
2200 Restricted Revenue		\$1,450,276					
2800 Revenue in Lieu of Taxes							
2900 Revenue for/on Behalf of the District							
<b>Total Revenue from Intermediate Sources</b>	\$1,856,747	\$1,605,423	\$0	\$0	\$0	\$0	\$0
Revenue from State Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
3101 State School Fund - General Support	\$33,537,187						
3102 State School Fund - School Lunch Match		\$18,562					
3103 Common School Fund	\$438,156						
3104 State Managed County Timber							
3106 State School Fund - Accrual							
3199 Other Unrestricted Grants-in-Aid	\$727,046	\$12,445					
3204 Driver Education							
3222 State School Fund (SSF) Transportation Equipment		\$170,816					
3299 Other Restricted Grants-in-Aid	\$245,185	\$6,889,351					
3800 Revenue in Lieu of Taxes							
3900 Revenue for/on Behalf of the District							
<b>Total Revenue from State Sources</b>	\$34,947,574	\$7,091,175	\$0	\$0	\$0	\$0	\$0
Revenue from Federal Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
4100 Unrestricted Revenue Direct From the Federal Government							
4200 Unrestricted Revenue From the Federal Government Through the State							
4201 Transportation Fees for Foster Children							
4202 Medicaid Reimbursement for Eligible K-12 Expenses (Ages 5-21)		\$47,300					
4300 Restricted Revenue From the Federal Government		\$622,034					
4500 Restricted Revenue From the Federal Government Through the State		\$7,486,341					
4501 Medicaid Reimbursement for Eligible Early Intervention (EI) Services (Ages Birth to 3)		\$218					
4502 Medicaid Reimbursement for Eligible Early Childhood Special Education (ECSE) Services (Ages 3-5)		\$38,432					
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies							
4801 Federal Forest Fees	\$119,033						
4802 Impact Aid to School Districts for Operation (PL 874)							
4803 Coos Bay Wagon Road Funds							
4899 Other Revenue in Lieu of Taxes							
4900 Revenue for/on Behalf of the District		\$205,840					
<b>Total Revenue from Federal Sources</b>	\$119,033	\$8,400,166	\$0	\$0	\$0	\$0	\$0
Revenue from Other Sources	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
5100 Long Term Debt Financing Sources	\$214,130						
5200 Interfund Transfers				\$90,989			
5300 Sale of or Compensation for Loss of Fixed Assets	-\$2,610	\$11,600					
5400 Resources - Beginning Fund Balance	\$6,733,442	\$7,331,053	\$254,681	\$3,851,858			
<b>Total Revenue from Other Sources</b>	\$6,944,962	\$7,342,653	\$254,681	\$3,942,847	\$0	\$0	\$0
<b>Grand Total</b>	\$63,025,174	\$25,593,685	\$5,320,861	\$4,130,352	\$0	\$0	\$0

**DISTRICT AUDIT EXPENDITURE SUMMARY**  
**HOOD RIVER COUNTY SCHOOL DISTRICT**

**Fund: 100 General Fund**

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$11,706,129	\$7,119,364	\$3,874,871	\$13,599	\$695,591		\$2,705	
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$6,367,336	\$3,924,984	\$2,225,133	\$1,749	\$214,248		\$1,221	
1122	Middle/Junior High School Extracurricular	\$103,608	\$83,884	\$19,725					
1131	High School Programs	\$7,217,795	\$4,524,336	\$2,557,186	\$7,697	\$105,726	\$18,105	\$4,744	
1132	High School Extracurricular	\$1,029,651	\$580,084	\$158,914	\$127,826	\$139,429		\$23,398	
1140	Pre-Kindergarten Programs	\$0							
1210	Programs for the Talented and Gifted	\$11,584	\$9,549	\$1,986	\$48				
1220	Restrictive Programs for Students with Disabilities	\$1,256,941	\$786,679	\$459,224		\$11,037			
1250	Less Restrictive Programs for Students with Disabilities	\$2,175,981	\$1,294,758	\$834,778	\$38,395	\$8,050			
1260	Treatment and Habilitation	\$440,597	\$250,847	\$144,485	\$43,410	\$1,854			
1271	Remediation	\$620,068	\$380,138	\$239,930					
1272	Title I	\$0							
1280	Alternative Education	\$13,915	\$679	\$207	\$13,029				
1291	English Second Language Programs	\$2,063,182	\$1,281,615	\$754,708	\$23,457	\$3,402			
1292	Teen Parent Program	\$1,241				\$1,241			
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$41,161				\$41,161			
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$0							
<b>Total Instruction Expenditures</b>		<b>\$33,049,188</b>	<b>\$20,236,919</b>	<b>\$11,271,147</b>	<b>\$269,210</b>	<b>\$1,221,739</b>	<b>\$18,105</b>	<b>\$32,067</b>	<b>\$0</b>
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	\$62,451			\$62,451				
2120	Guidance Services	\$1,824,081	\$1,109,595	\$659,910	\$50,585	\$3,088		\$903	
2130	Health Services	\$30,177	\$6,716	\$6,577	\$16,884				
2140	Psychological Services	\$407,402	\$264,120	\$135,989	\$1,998	\$5,115		\$179	
2150	Speech Pathology and Audiology Services	\$499,183	\$309,541	\$181,360	\$4,776	\$3,505			
2160	Other Student Treatment Services	\$0							
2190	Service Direction, Student Support Services	\$511,002	\$310,896	\$179,533	\$9,293	\$9,989		\$1,290	
2210	Improvement of Instruction Services	\$719,486	\$365,238	\$197,261	\$77,556	\$77,545		\$1,886	
2220	Educational Media Services	\$516,240	\$277,829	\$186,786	\$298	\$51,281		\$46	
2230	Assessment & Testing	\$90,392	\$49,968	\$13,526		\$26,898			
2240	Instructional Staff Development	\$618,495	\$347,746	\$158,686	\$92,835	\$16,481		\$2,748	
2310	Board of Education Services	\$320,296			\$178,700	\$13,428		\$128,168	
2320	Executive Administration Services	\$464,026	\$251,467	\$136,227	\$63,755	\$11,287		\$1,290	
2410	Office of the Principal Services	\$3,946,509	\$2,258,638	\$1,419,406	\$37,048	\$197,598	\$9,485	\$24,334	
2490	Other Support Services - School Administration	\$192,832	\$118,109	\$70,320	\$3,269	\$48		\$1,086	
2510	Direction of Business Support Services	\$339,609	\$133,074	\$72,257	\$90,091	\$13,921		\$30,266	
2520	Fiscal Services	\$493,861	\$332,951	\$160,403	\$500	\$8			
2540	Operation and Maintenance of Plant Services	\$5,843,424	\$1,785,352	\$1,117,012	\$1,825,370	\$489,269	\$271,793	\$354,628	
2550	Student Transportation Services	\$2,559,967	\$1,045,786	\$704,967	\$343,977	\$409,983		\$55,254	
2570	Internal Services	\$0							
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	\$0							
2630	Information Services	\$171,518	\$94,741	\$58,148	\$16,249	\$335		\$2,044	
2640	Staff Services	\$808,954	\$401,129	\$272,320	\$42,077	\$69,306		\$24,123	
2660	Technology Services	\$2,974,607	\$886,542	\$518,912	\$594,948	\$861,787		\$112,417	
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$0							
2690	Other Support Services - Central	\$179,140	\$4,146	\$2,984	\$172,010				
2700	Supplemental Retirement Program	\$9,126			\$9,126				
<b>Total Support Services Expenditures</b>		<b>\$23,582,778</b>	<b>\$10,353,582</b>	<b>\$6,261,711</b>	<b>\$3,684,670</b>	<b>\$2,260,874</b>	<b>\$281,278</b>	<b>\$740,662</b>	<b>\$0</b>
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	\$0							
3200	Other Enterprise Services	\$0							
3300	Community Services	\$0							
3500	Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	\$0							
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$797,573					\$797,573		
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
<b>Total Facilities Acquisition and Construction Expenditures</b>		<b>\$797,573</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$797,573</b>	<b>\$0</b>	<b>\$0</b>
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	\$264,695						\$264,695	
5200	Transfers of Funds	\$90,989							\$90,989
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
<b>Total Other Uses Expenditures</b>		<b>\$355,684</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$264,695</b>	<b>\$90,989</b>
<b>Grand Total</b>		<b>\$57,785,222</b>	<b>\$30,590,502</b>	<b>\$17,532,858</b>	<b>\$3,953,880</b>	<b>\$3,482,613</b>	<b>\$1,096,956</b>	<b>\$1,037,424</b>	<b>\$90,989</b>

**DISTRICT AUDIT EXPENDITURE SUMMARY**  
**HOOD RIVER COUNTY SCHOOL DISTRICT**

**Fund: 200 Special Revenue Funds**

<b>Instruction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
1111	Elementary, K-5 or K-6	\$166,192	\$10,896	\$3,916	\$25,982	\$125,398			
1113	Elementary Extracurricular	\$57,076			\$1,615	\$55,461			
1121	Middle/Junior High Programs	\$98,225	\$4,547	\$519	\$1,501	\$88,195		\$3,462	
1122	Middle/Junior High School Extracurricular	\$189,931	\$9,385	\$3,324	\$115,441	\$61,780			
1131	High School Programs	\$1,196,737	\$518,777	\$322,174	\$117,800	\$236,176		\$1,810	
1132	High School Extracurricular	\$336,844	\$11,747	\$4,222	\$28,168	\$292,673		\$33	
1140	Pre-Kindergarten Programs	\$0							
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$193,710	\$116,293	\$66,614		\$10,803			
1250	Less Restrictive Programs for Students with Disabilities	\$607,847	\$330,118	\$203,697	\$27,991	\$45,314		\$727	
1260	Treatment and Habilitation	\$1,737,583	\$896,912	\$519,072	\$88,829	\$200,222	\$32,473	\$75	
1271	Remediation	\$1,982,755	\$1,120,678	\$492,007	\$260,594	\$109,476			
1272	Title I	\$497,661	\$283,121	\$182,561	\$31,979				
1280	Alternative Education	\$1,386,914	\$677,805	\$442,927	\$198,557	\$66,006		\$1,619	
1291	English Second Language Programs	\$181,166	\$79,815	\$34,863		\$66,488			
1292	Teen Parent Program	\$0							
1293	Migrant Education	\$393,416	\$148,332	\$84,193	\$46,989	\$107,434	\$5,275	\$1,193	
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$431,363			\$431,363				
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$471,924	\$355,885	\$94,214	\$209	\$21,616			
<b>Total Instruction Expenditures</b>		<b>\$9,929,344</b>	<b>\$4,564,310</b>	<b>\$2,454,303</b>	<b>\$1,377,021</b>	<b>\$1,487,043</b>	<b>\$37,748</b>	<b>\$8,919</b>	<b>\$0</b>
<b>Support Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2110	Attendance and Social Work Services	\$228,772	\$64,325	\$28,781	\$129,094	\$5,117		\$1,456	
2120	Guidance Services	\$626,573	\$372,793	\$210,214	\$25,348	\$18,219			
2130	Health Services	\$254,383	\$11,636	\$4,003	\$237,678	\$1,065			
2140	Psychological Services	\$6,333				\$6,333			
2150	Speech Pathology and Audiology Services	\$181,988	\$113,706	\$68,282					
2160	Other Student Treatment Services	\$0							
2190	Service Direction, Student Support Services	\$351				\$351			
2210	Improvement of Instruction Services	\$1,312,129	\$455,413	\$292,763	\$163,180	\$396,056		\$4,717	
2220	Educational Media Services	\$45				\$45			
2230	Assessment & Testing	\$7,623				\$7,623			
2240	Instructional Staff Development	\$1,274,416	\$786,333	\$415,763	\$80,526	-\$5,391		-\$2,815	
2310	Board of Education Services	\$0							
2320	Executive Administration Services	\$0							
2410	Office of the Principal Services	\$199,769	\$122,424	\$72,445		\$4,900			
2490	Other Support Services - School Administration	\$130,768	\$40,321	\$23,128			\$67,318		
2510	Direction of Business Support Services	\$576				\$576			
2520	Fiscal Services	\$611,447						\$611,447	
2540	Operation and Maintenance of Plant Services	\$0							
2550	Student Transportation Services	\$2,556			\$2,556				
2570	Internal Services	\$0							
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical S	\$142,902	\$93,919	\$48,984					
2630	Information Services	\$0							
2640	Staff Services	\$699,576	\$519,658	\$140,265	\$7,758	\$31,894			
2660	Technology Services	\$57,020				\$57,020			
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$0							
2690	Other Support Services - Central	\$19,574		\$19,574					
2700	Supplemental Retirement Program	\$0							
<b>Total Support Services Expenditures</b>		<b>\$5,756,801</b>	<b>\$2,580,528</b>	<b>\$1,324,201</b>	<b>\$646,141</b>	<b>\$523,809</b>	<b>\$67,318</b>	<b>\$614,805</b>	<b>\$0</b>
<b>Enterprise and Community Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3100	Food Services	\$2,255,721	\$721,715	\$486,070	\$7,728	\$1,028,138		\$12,069	
3200	Other Enterprise Services	\$0							
3300	Community Services	\$176,875	\$37,081	\$28,314	\$69,145	\$41,113		\$1,222	
3500	Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>		<b>\$2,432,596</b>	<b>\$758,796</b>	<b>\$514,385</b>	<b>\$76,873</b>	<b>\$1,069,251</b>	<b>\$0</b>	<b>\$13,292</b>	<b>\$0</b>
<b>Facilities Acquisition and Construction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
4110	Service Area Direction	\$0							
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$292,269					\$292,269		
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
<b>Total Facilities Acquisition and Construction Expenditures</b>		<b>\$292,269</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$292,269</b>	<b>\$0</b>	<b>\$0</b>
<b>Other Uses Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5100	Debt Service	\$0							
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
<b>Total Other Uses Expenditures</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>		<b>\$18,411,010</b>	<b>\$7,903,634</b>	<b>\$4,292,889</b>	<b>\$2,100,034</b>	<b>\$3,080,103</b>	<b>\$397,335</b>	<b>\$637,016</b>	<b>\$0</b>

**DISTRICT AUDIT EXPENDITURE SUMMARY**  
**HOOD RIVER COUNTY SCHOOL DISTRICT**

**Fund: 300 Debt Service Funds**

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	\$0							
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$0							
1122	Middle/Junior High School Extracurricular	\$0							
1131	High School Programs	\$0							
1132	High School Extracurricular	\$0							
1140	Pre-Kindergarten Programs	\$0							
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$0							
1250	Less Restrictive Programs for Students with Disabilities	\$0							
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$0							
1272	Title I	\$0							
1280	Alternative Education	\$0							
1291	English Second Language Programs	\$0							
1292	Teen Parent Program	\$0							
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$0							
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$0							
<b>Total Instruction Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	\$0							
2120	Guidance Services	\$0							
2130	Health Services	\$0							
2140	Psychological Services	\$0							
2150	Speech Pathology and Audiology Services	\$0							
2160	Other Student Treatment Services	\$0							
2190	Service Direction, Student Support Services	\$0							
2210	Improvement of Instruction Services	\$0							
2220	Educational Media Services	\$0							
2230	Assessment & Testing	\$0							
2240	Instructional Staff Development	\$0							
2310	Board of Education Services	\$0							
2320	Executive Administration Services	\$0							
2410	Office of the Principal Services	\$0							
2490	Other Support Services - School Administration	\$0							
2510	Direction of Business Support Services	\$0							
2520	Fiscal Services	\$0							
2540	Operation and Maintenance of Plant Services	\$0							
2550	Student Transportation Services	\$0							
2570	Internal Services	\$0							
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Se	\$0							
2630	Information Services	\$0							
2640	Staff Services	\$0							
2660	Technology Services	\$0							
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$0							
2690	Other Support Services - Central	\$0							
2700	Supplemental Retirement Program	\$0							
<b>Total Support Services Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	\$0							
3200	Other Enterprise Services	\$0							
3300	Community Services	\$0							
3500	Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	\$0							
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$0							
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
<b>Total Facilities Acquisition and Construction Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	\$4,821,891						\$4,821,891	
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
<b>Total Other Uses Expenditures</b>		\$4,821,891	\$0	\$0	\$0	\$0	\$0	\$4,821,891	\$0
<b>Grand Total</b>		\$4,821,891	\$0	\$0	\$0	\$0	\$0	\$4,821,891	\$0



**DISTRICT AUDIT EXPENDITURE SUMMARY**  
**HOOD RIVER COUNTY SCHOOL DISTRICT**

**Fund: 400 Capital Projects Funds**

<b>Instruction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
1111	Elementary, K-5 or K-6	\$0							
1113	Elementary Extracurricular	\$0							
1121	Middle/Junior High Programs	\$0							
1122	Middle/Junior High School Extracurricular	\$0							
1131	High School Programs	\$0							
1132	High School Extracurricular	\$0							
1140	Pre-Kindergarten Programs	\$0							
1210	Programs for the Talented and Gifted	\$0							
1220	Restrictive Programs for Students with Disabilities	\$0							
1250	Less Restrictive Programs for Students with Disabilities	\$0							
1260	Treatment and Habilitation	\$0							
1271	Remediation	\$0							
1272	Title I	\$0							
1280	Alternative Education	\$0							
1291	English Second Language Programs	\$0							
1292	Teen Parent Program	\$0							
1293	Migrant Education	\$0							
1294	Youth Corrections Education	\$0							
1299	Other Programs	\$0							
1300	Adult/Continuing Education Programs	\$0							
1400	Summer School Programs	\$0							
<b>Total Instruction Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Support Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2110	Attendance and Social Work Services	\$0							
2120	Guidance Services	\$0							
2130	Health Services	\$0							
2140	Psychological Services	\$0							
2150	Speech Pathology and Audiology Services	\$0							
2160	Other Student Treatment Services	\$0							
2190	Service Direction, Student Support Services	\$0							
2210	Improvement of Instruction Services	\$0							
2220	Educational Media Services	\$0							
2230	Assessment & Testing	\$0							
2240	Instructional Staff Development	\$0							
2310	Board of Education Services	\$0							
2320	Executive Administration Services	\$0							
2410	Office of the Principal Services	\$0							
2490	Other Support Services - School Administration	\$0							
2510	Direction of Business Support Services	\$0							
2520	Fiscal Services	\$0							
2540	Operation and Maintenance of Plant Services	\$0							
2550	Student Transportation Services	\$0							
2570	Internal Services	\$0							
2610	Direction of Central Support Services	\$0							
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Se	\$0							
2630	Information Services	\$0							
2640	Staff Services	\$0							
2660	Technology Services	\$0							
2670	Records Management Services	\$0							
2680	Interpretation and Translation Services	\$0							
2690	Other Support Services - Central	\$0							
2700	Supplemental Retirement Program	\$0							
<b>Total Support Services Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Enterprise and Community Services Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3100	Food Services	\$0							
3200	Other Enterprise Services	\$0							
3300	Community Services	\$0							
3500	Custody and Care of Children Services	\$0							
<b>Total Enterprise and Community Services Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Facilities Acquisition and Construction Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
4110	Service Area Direction	\$0							
4120	Site Acquisition and Development Services	\$0							
4150	Building Acquisition, Construction, and Improvement Services	\$2,954,214			\$171,921		\$2,808,128		
4180	Other Capital Items	\$0							
4190	Other Facilities Construction Services	\$0							
<b>Total Facilities Acquisition and Construction Expenditures</b>		\$2,954,214	\$0	\$0	\$171,921	\$0	\$2,808,128	\$0	\$0
<b>Other Uses Expenditures</b>		<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5100	Debt Service	\$0							
5200	Transfers of Funds	\$0							
5300	Apportionment of Funds by ESD	\$0							
5400	PERS UAL Bond Lump Sum	\$0							
<b>Total Other Uses Expenditures</b>		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Grand Total</b>		\$2,954,214	\$0	\$0	\$171,921	\$0	\$2,808,128	\$0	\$0

SUPPLEMENTAL INFORMATION

School District Business Managers and Auditors:

This page is a required part of your annual audited financial statements. Please make sure it is included.  
Part A is needed for computing Oregon’s full allocation for ESSA, Title I & other Federal Funds for Education.

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

	Objects 325 & 326 & *327
Function 2540	\$ 1,101,756
Function 2550	\$ 14,057

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

Exclude these functions:

\$ 0

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

*\*Object code 327 (water and sewage) has been added to Part A to be included in the Function 2540 and 2550 totals.*



# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

DATE: January 23, 2024

TO: Board of Directors

FR: Nancy Hall

RE: Corrective Action Plan

EXPLANATION: The Annual Financial Report For The Fiscal Year Ended June 30, 2023 included an audit finding of a Material Weakness on page 68 of the Report. OMB Uniform Guidance requires that a separate corrective action plan be prepared that provides: the name of the contact person; the corrective action planned; and the anticipated completion date. The proposed Corrective Action Plan is attached.

PRESENTERS: Nancy Hall, Interim CFO

RECOMMENDATION: Adopt Corrective Action Plan

PROPOSED MOTION: I move to adopt Corrective Action Plan as presented.



January 23, 2024

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

**Plan of Action for Hood River County School District**

Hood River County School District respectfully submits the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended Jun 30, 2023. The audit was completed by the independent auditing firm Pauly, Rogers, and CO., P.C. and reported the material weakness listed below. The plan of action was adopted by the governing body at their meeting on January 23, 2024, as indicated by signatures below.

The material weakness listed below, including the adopted plan of action and timeframe.

**FS-2023-001 – Material Weakness**

Condition: The District did not accurately close their books, resulting in material misstatements in Taxes Receivable, Accounts Payable, Payroll Liabilities, and Deferred Revenue.

Criteria: All books should be closed and reviewed for accuracy in a timely manner.

Effect: Without controls or procedures in place to properly close and review all accounts in a timely manner, there exists the likelihood of material misstatement in the financial statements.

Cause: The District experienced turnover of key finance staff right before the audit.

Recommendation: We recommend the District reevaluate internal procedures and controls in order to ensure accounts are closed in a timely manner, and are accurate.

Corrective Action Plan: The Business Services staff are currently reviewing internal controls and procedures and will have completed the process by 1/31/2024 to ensure that all accounts are properly reviewed for accuracy and closed in a timely manner.

Contact: Nancy Hall, Interim CFO 541-387-5010

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Chrissy Reitz, Board Chair      Date

---

Bill Newton, Superintendent      Date

*Excellence. Every student. Every day.*

Business Services Department  
1011 Eugene Street | Hood River, Oregon 97031 | 541.387.5724  
[www.hoodriver.k12.or.us](http://www.hoodriver.k12.or.us)



# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

DATE: Jan 23, 2024  
TO: Hood River County School Board of Directors  
FR: Bill Newton, HRCSD Superintendent  
Patricia Ortega-Cooper, Equity & Family Partnership Director  
RE: Approve the timeline to convene the HRCSD Equity Advisory Committee

## EXPLANATION:

The Oregon Legislature passed SB 732, which requires the establishment of an educational equity advisory committee in each school district to advise school boards and superintendents about the educational equity impacts of policy decisions and to inform district leaders when situations arise that negatively impact underrepresented students.

The HRCSD superintendent, Bill Newton, and Equity and Family Partnerships Director, Patricia Ortega-Cooper, will provide information about our district's steps to convene this committee and propose an implementation timeline.

PRESENTERS: Bill Newton, HRCSD Superintendent  
Patricia Ortega-Cooper, Equity & Family Partnership Director

SUPPLEMENTARY MATERIALS: Equity advisory committee ppt. presentation

RECOMMENDATION: The administration recommends approving the timeline to convene the HRCSD Equity Advisory Committee as presented.

PROPOSED MOTION: I move to approve the timeline to convene the HRCSD Equity Advisory Committee as presented.



# Educational Equity Advisory Committee

## *Comité Asesor de Equidad Educativa*

### HOOD RIVER SCHOOL DISTRICT

Update to School Board

Bill Newton, HRCSD Superintendent

Patricia Ortega-Cooper, Equity, Family Partnerships and Migrant Director



*Excellence. Every Student. Every Day.*





## District Equity Committees Requirement

To convene a District Equity Committee by Sept 2025 following [OAR 581-022-2307](#)

Selected by the school district board and school district superintendent

The school district superintendent coordinates the member nomination process and proposes approved finalists to the school district board.

The school district board appoints members proposed by the superintendent, ensuring that membership is primarily representative of underserved student groups.

Once membership is configured meeting protocols and processes are determined.

## *Requisito de los Comités de Equidad del Distrito*

*Convocar un Comité de Equidad del Distrito para septiembre de 2025 siguiendo OAR 581-022-2307*

*Seleccionado por la junta del distrito escolar y el superintendente del distrito escolar*

*El superintendente del distrito escolar coordina el proceso de nominación de miembros y propone finalistas aprobados a la junta del distrito escolar.*

*La junta del distrito escolar nombra miembros propuestos por el superintendente, asegurando que la membresía sea principalmente representativa de grupos de estudiantes desatendidos.*

*Una vez que se configura la membresía, se determinan los protocolos y procesos de reunión.*

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## The Why

People that are experiencing or have experienced our system have the capacity to identify what helps or hinders the success of students who Oregon's educational systems have historically excluded, impacted, marginalized, or underserved.

## El por qué

*Las personas que están experimentando o han experimentado nuestro sistema tienen la capacidad de identificar qué ayuda o dificulta el éxito de los estudiantes a quienes los sistemas educativos de Oregon históricamente han excluido, impactado, marginado o desatendido.*

***Excellence. Every Student. Every Day.***



## Purpose of the EAC

To inform and advise the board and superintendent on:

- Educational equity impact of policy decisions
- Experiences of underserved student groups
- Situations that impact underrepresented students
- Larger district-wide climate
- Additional topics related to educational equity impacts to student experience in the district

## Propósito del EAC

*Informar y asesorar a la junta y al superintendente sobre:*

- *Impacto de las decisiones políticas en la equidad educativa*
- *Experiencias de grupos de estudiantes desatendidos*
- *Situaciones que impactan a los estudiantes subrepresentados*
- *Clima en todo el distrito*
- *Temas adicionales relacionados con el impacto de la equidad educativa en la experiencia de los estudiantes en el distrito*



## Membership

- Parents/Guardians/Family Members
- Employees
- Students
- Community members

### **Note:**

Membership must be primary representative of underserved groups

## Miembros

- *Padres/tutores/miembros de la familia*
- *Empleados*
- *Estudiantes*
- *Miembros de la comunidad*

### *Nota:*

*La membresía debe ser representante principal de los grupos desatendidos.*

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# Implementation Timeline of the HRCSD District Equity Committee

**Jan 2024**

UNDERSTAND AND PREPARE  
Communicating the SB 732 criteria  
and your plan/process to your school  
board and community

**March 2024**

Start to identify existing groups,  
teams, and work that could be  
involved in the development or  
functionality of your DEC.  
Communication efforts

**JUNE**

The school board appoints members  
of the District Equity Committee.  
Meeting held to create a shared  
understanding of the  
role of the DEC and the support  
needed.

**Jan-March 2024**

Form/delegate a team to help  
coordinate the DEC membership  
nomination process.  
Design application process and  
selection criteria

**March-May 2024**

Seek applicants via intentional  
outreach  
Reviews applications and finalizes  
DEC appointee recommendations.

**Sept 2024**

The first meeting of the District  
Equity Committee is set, and the  
work begins.

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# Cronograma de implementación del Comité de Equidad del Distrito de HRCSD

**enero2024**

COMPRENDER Y PREPARARSE  
Comunicar los criterios de la SB 732  
y su plan/proceso a su junta escolar y  
a su comunidad.

**marzo 2024**

Comenzar a identificar grupos,  
equipos y trabajos existentes que  
podrían participar en el desarrollo o la  
funcionalidad de su DEC.  
Esfuerzos de comunicación

**junio**

La junta escolar nombra miembros  
del Comité de Equidad del Distrito.  
Reunión celebrada para crear un  
entendimiento compartido de la  
papel del DEC y el apoyo necesario.

**enero-marzo 2024**

La junta escolar nombra miembros  
del Comité de Equidad del Distrito.  
Reunión celebrada para crear un  
entendimiento compartido de la  
papel del DEC y el apoyo necesario.

**marzo-mayo 2024**

Buscar solicitantes a través de una  
divulgación intencional  
Revisa las solicitudes y finaliza las  
recomendaciones de las personas  
designadas por el DEC.

**sept 2024**

Se fija la primera reunión del  
Comité Distrital de Equidad y se  
inician los trabajos

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# Questions?

# Preguntas?



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# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

January 23, 2024

TO: Board of Directors  
FR: Bill Newton, Superintendent  
RE: Approve Emergency Contract for Cascade Locks HVAC Improvements

## EXPLANATION:

Luke Harkness from our project management team, Wenaha Group, and Superintendent Bill Newton will present to the board the urgent need for immediate action on the HVAC issues at Cascade Locks Elementary. Wenaha advises bypassing the typical bidding process, citing Oregon law that allows for emergency bids in these types of emergency situations. They will propose the approval of a contractor's bid as soon as possible to rectify the HVAC issues at Cascade Locks Elementary.

PRESENTERS: Bill Newton, Superintendent  
Luke Harkness, Wenaha Group

SUPPLEMENTARY MATERIALS: [Slideshow](#)

RECOMMENDATION: The administration recommends approval to release Wenaha to negotiate a Design/Build contract for HVAC improvements at Cascade Locks Elementary.

PROPOSED MOTION: I move to declare this an emergency situation and give the District the right to directly hire a qualified contractor so that the impacted areas of Cascade Locks Elementary can be addressed in a timely fashion.

# Hood River County School District School Board

Capital Projects Report

January 23, 2024



# Cascade Locks ES HVAC Improvements

1. Boiler red tagged in September 2023. Repair/replacement has been deemed too costly or not feasible.
2. Temp HVAC system in place - \$7K+/mo
3. Interface Engineers recommends a zone-based system that relies on propane-fired heat pumps, air handlers, and electric heaters.
4. Procurement time for design, contractor, and material is limited at this point. We anticipate Design-Build to be more cost-effective and efficient in getting the fix determined and equipment procured.
5. Emergency declaration allows District to pursue a replacement system and have it installed and functional by next fall.



# Cascade Locks ES HVAC



[illegible]

**RN Series**

## RN Series

# Emergency Procurement - ORS 279B.080, OAR 125-247-0280(4), ORS 279A.075

1. **Emergency Declaration:** “The head of a contracting agency, or a person designated under [ORS 279A.075 \(Delegation\)](#), may make or authorize others to make emergency procurements of goods or services in an emergency. The contracting agency shall document the nature of the emergency and describe the method used for the selection of the particular contractor...Pursuant to OAR 125-247-0280(4), either **before or promptly after** entering into an emergency contract, the Board must **document the nature of the emergency.**” This documentation must include:
  - a. A brief description of the Supplies and Services to be provided under the Contract, together with its cost or anticipated cost;
    - i. **Response:** *Due to the boiler being red-tagged by the State, and recommendations from Interface Engineers, the District proposes to abandon the existing electric-powered boiler system and pursue a zone-based system via Design-Build. (Design-Build Method: In design-build construction, an owner enters into a single contract to cover both the architectural design services and the physical construction of the build, streamlining the collaboration, communication, and coordination process.) The replacement HVAC system would include packaged heat pumps, indoor and outdoor air handlers, and electric heaters. Anticipated project cost \$551,100.*
  - b. A brief explanation of how the Contract, in terms of duration or Supplies and Services provided under it, was restricted to the Scope reasonably necessary to adequately deal only with the risk created or anticipated to be created by the Emergency circumstances;
    - i. **Response:** *The Design-Build contract for this work would be written to conduct construction services starting immediately and continuing through the summer with fall commissioning. The scope would be only HVAC improvements to areas impacted by the boiler failure. Everything would be planned around achieving a permanent working system prior to the return of the colder weather in the fall.*
  - c. A description of the emergency circumstances that require the prompt performance of the Contract, stating the anticipated harm from failure to establish the Contract on an expedited basis; and
    - i. **Response:** *On 9/21/23 the boiler at Cascade Locks ES was red tagged. HRCSD Facility Maintenance sought boiler repair help from local sources and had a temp system installed to get through the fall and winter at a cost of \$7,000+/mo. That system is still in use. On 12/13/23 HRCSD reached out to Wenaha Group to request assistance with finding a permanent solution. Wenaha Group brought a mechanical contractor to the site on 12/21/23, who recommended the District needed further design assistance. Wenaha then brought Interface Engineers onsite to further evaluate on 1/3/24. The District and Wenaha met on 1/11/24 to discuss the findings and determine an efficient path forward. With the ongoing cost of a temp system, limited window to design and then successfully bid the work and procure the materials, and limited window of opportunity to complete construction in the summer. The District determined that this issue met the criteria for an emergency circumstance and is seeking board approval as such.*
  - d. Documentation of the measures taken under Section (3) to encourage competition; the amounts of the Bids, Quotes or Proposals obtained, if any; and the reason for selecting the Contractor.
    - i. **Response:** *Based on conversations with multiple contractors, it was determined that Hunter-Davisson, a mechanical contractor with significant experience and Design-Build capabilities, was the most capable of serving the District's urgent needs.*
2. **Review and Approval:** After this documentation is created, the **Board must review and approve it.** Pursuant to section 5 of this provision: (5) The head of the Authorized Agency, or a person designated under [ORS 279A.075 \(Delegation\)](#), must authorize the conduct of the emergency procurement, and **must review and approve the documentation required by Section (4) of this Rule.**



# Preliminary Project Cost Estimate

CLES HVAC			
Schedule A - Estimate of Costs	<b>DRAFT</b>		
1/22/2024			
Item	Entity	Estimated Cost	Notes
Owner Contingency	HRCSD	\$ 40,000.00	Est.
Architect / Engineer	Interface	\$ 6,100.00	Quote
Mechanical Contractor	Hunter-Davisson	\$ 460,000.00	Quote w/reduction from alternate mechanical equipment - Carrier
Commissioning	Interface	\$ 17,000.00	Quote
Project Management	Wenaha Group	\$ 18,000.00	Est.
Harazardous Materials	Allowance	\$ 10,000.00	Est.
	<b>TOTAL:</b>	<b>\$ 551,100.00</b>	



# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

DATE: January 23, 2024

TO: Board of Directors

FR: Gus Hedberg, Director of Human Resources

RE: Resolution #23-24/03 National School Board Recognition Month

EXPLANATION: The resolution is recommending HRCSD celebrates National School Board Recognition Month by approving the Resolution presented

PRESENTER: Gus Hedberg, Director of Human Resources

SUPPLEMENTARY MATERIALS: Resolution #23-24/03- National School Board Recognition Month

RECOMMENDATION: The administration recommends the Board approve the Resolution as presented.

PROPOSED MOTION: I move to approve Resolution #23-24/03 - National School Board Recognition Month as presented.



**HOOD RIVER COUNTY**  
SCHOOL DISTRICT  
*Excellence. Every student. Every day.*

**HOOD RIVER COUNTY SCHOOL DISTRICT  
RESOLUTION #23-24/03**

**National School Board Recognition Month**

**WHEREAS**, school boards create a vision for what students should know and be able to do;

**WHEREAS**, school boards establish clear standards for student performance;

**WHEREAS**, school boards ensure that student assessments are tied to established standards;

**WHEREAS**, school boards are accountable to the community for operating schools that support student achievement;

**WHEREAS**, school boards align school district resources to ensure that students meet standards;

**WHEREAS**, school boards create a climate that supports the philosophy that all children can learn at high levels;

**WHEREAS**, school boards build collaborative relationships based on trust, teamwork and shared accountability; and

**WHEREAS**, school boards are committed to continuous education and training on issues related to student achievement;

**NOW, THEREFORE**, We, hereby declare our appreciation to the members of the Hood River County School District Board and proclaim the month of January to be School Board Recognition Month. We urge all citizens to join us in recognizing the dedication and hard work of local school board members in preparing today's students for tomorrow's world.

**ADOPTED this 23rd day of January, 2024.**

\_\_\_\_\_  
Bill Newton, Superintendent

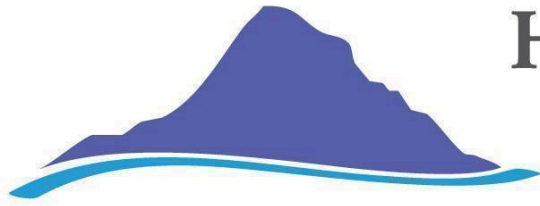
\_\_\_\_\_  
Chrissy Reitz, Chair of the Board

Motion made by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Passed/Failed: \_\_\_\_\_

Dated: \_\_\_\_\_



# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

DATE: January 24, 2024

TO: Board of Directors

FR: Bill Newton, Superintendent

RE: Donations

EXPLANATION: Generous donations have been received by the schools in our district. Board approval is needed to accept said donations.

PRESENTER: Chrissy Reitz, Board Chair

SUPPLEMENTARY MATERIALS: Please see the list of donations below:

- Thanh Huynh of the Columbia Gorge Inn donated \$1000 worth of art supplies to Cascade Locks Elementary
- Albert Nance of Buddy's Barcade donated \$1,353 worth of art supplies to Cascade Locks Elementary
- Wimpy Kid Inc and Jeff Kinney donated \$350 worth of materials to the library at Westside Elementary
- Juanita's Chips donated chips estimated at \$25 to the tuffy store at Wy'east Middle School
- Hood River Parks and Recreation donated 25 swimming passes valued at \$106.25 to the tuffy store at Wy'east Middle School
- Jennifer Graves donated headphones valued at \$125 to the tuffy store at Wy'east Middle School
- ACE Hardware donated \$200 worth of gift cards to be used at the tuffy store at Wy'east Middle School
- Duckwall Fruit donated \$100 to be used for the tuffy store at Wy'east Middle School
- Big Gene's donated \$50 to be used for the tuffy store at Wy'east Middle School.

RECOMMENDATION: It is the recommendation of the HRCSD Administration to accept the generous donations as presented.

PROPOSED MOTION: I move to accept the generous donations as presented.



December 15th, 2023

Thanh Huynh  
Columbia Gorge Inn  
PO Box 427  
CASCADE LOCKS, OR 97014

Cascade Locks Elementary School wishes to thank you for your donation of \$1,000 worth of art supplies. We acknowledge that you did not receive any goods or services for this donation. Your generous contribution is important to our staff and students, and is greatly appreciated.

Your donation to Cascade Locks Elementary School will be accepted at an upcoming Hood River County School Board meeting.

Hood River County School District is a political subdivision of the state of Oregon, as described in section 170(c)(1) of the Internal Revenue Code. Donations to Hood River County School District are tax deductible for Federal and State income tax purposes, within the limits specified in the Internal Revenue Code and State Law. Our Taxpayer ID Number is 93-6000502.

Thank you again.

Sincerely,

Adrienne Acosta, Principal  
Cascade Locks Elementary School

cc: Hood River County School District Board of Directors

*Excellence. Every student. Every day.*

Adrienne Acosta | Principal, Cascade Locks Elementary School  
ExCEL Grant Director  
PO Box 279 • Cascade Locks, Oregon 97014 • 541.374.8467  
[Adrienne.acosta@hoodriver.k12.or.us](mailto:Adrienne.acosta@hoodriver.k12.or.us)





December 15th, 2023

Albert Nance  
Buddy's Barcade  
PO Box 716  
CASCADE LOCKS, OR 97014

Cascade Locks Elementary School wishes to thank you for your donation of \$1,353 worth of art supplies. We acknowledge that you did not receive any goods or services for this donation. Your generous contribution is important to our staff and students, and is greatly appreciated.

Your donation to Cascade Locks Elementary School will be accepted at an upcoming Hood River County School Board meeting.

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Thank you again.

Sincerely,

Adrienne Acosta, Principal  
Cascade Locks Elementary School

cc: Hood River County School District Board of Directors

*Excellence. Every student. Every day.*

Adrienne Acosta | Principal, Cascade Locks Elementary School  
ExCEL Grant Director  
PO Box 279 • Cascade Locks, Oregon 97014 • 541.374.8467  
[Adrienne.acosta@hoodriver.k12.or.us](mailto:Adrienne.acosta@hoodriver.k12.or.us)



# Westside Elementary School

3685 Belmont Dr. • Hood River, Oregon 97031 • (541)386-1535  
Hood River County School District • Ocean Kuykendall - Principal

12.4.23

Wimpy Kid, INC.  
111 South Street  
Plainville, MA 02762

Dear Wimpy Kid, INC and Jeff Kinney,

Westside Elementary School wishes to thank you for your donation to our library for our elementary students, estimated worth \$350.00. We acknowledge that you did not receive any goods or services for this donation. Your generous contribution is important to our staff and students and is greatly appreciated.

Your donation to Westside will be accepted at an upcoming Hood River County School Board meeting.

Hood River County School District is a political subdivision of the State of Oregon. Charitable contributions to Hood River County School District are tax-deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose and are subject to the limits specified in the Internal Revenue Code and State law. Our Federal taxpayer identification number is 93-6000502.

Thank you again.

Sincerely,

A handwritten signature in red ink that reads "Okuykendall". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Westside Elementary School  
Ocean Kuykendall

cc: Hood River County School District Board of Directors



# Wy'east Middle School

3000 Wy'east Road • Hood River, Oregon 97031 • (541) 354-1548 • Fax (541) 354-5120  
Hood River County School District • Sarah Braman-Smith - Principal • Danny Nafiez - Vice-Principal

June 1st, 2023

Dear Juanita's Chips,

Wy'east Middle School wishes to thank you for your generous Chip donation estimated to be \$25.00 for our PBI/Tuffy store. We acknowledge that you did not receive any goods or services for this donation. Your generous contribution is important to our staff and students and is greatly appreciated.

Your donation to Wy'east will be accepted at an upcoming Hood River County School Board meeting.

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Thank you again.

Sincerely,

Wy'east Middle School  
Sarah Braman-Smith , Principal

cc: Hood River County School District Board of Directors

*Excellence. Every student. Every day.*

**Wy'east Middle School**

3000 Wy'east Rd. Hood River, Oregon 97031 • 541.354-1548

[www.hoodriver.k12.or.us/wyms](http://www.hoodriver.k12.or.us/wyms)



# Wy'east Middle School

3000 Wy'east Road • Hood River, Oregon 97031 • (541) 354-1548 • Fax (541) 354-5120  
Hood River County School District • Sarah Braman-Smith - Principal • Danny Nafiez - Vice-Principal

Dec 4th, 2023

Dear Hood River Parks/Pool,

Wy'east Middle School wishes to thank you for your generous 25- Swimming passes. Estimated \$106.25 donation to be used for our Tuffy Store. We acknowledge that you did not receive any goods or services for this donation. Your generous contribution is important to our staff and students and is greatly appreciated.

Your donation to Wy'east will be accepted at an upcoming Hood River County School Board meeting.

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Thank you again.

Sincerely,

A handwritten signature in purple ink, appearing to read "Sarah B S", is written over a faint, larger version of the same signature.

Wy'east Middle School  
Sarah Braman-Smith , Principal

cc: Hood River County School District Board of Directors

*Excellence. Every student. Every day.*

**Wy'east Middle School**

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# Wy'east Middle School

3000 Wy'east Road • Hood River, Oregon 97031 • (541) 354-1548 • Fax (541) 354-5120  
Hood River County School District • Sarah Braman-Smith - Principal • Danny Nafiez - Vice-Principal

May 22nd, 2023

Dear Jennifer Graves,

Wy'east Middle School wishes to thank you for your generous Beats Solo Wireless headphones \$125.00 estimated donation to be used for our Tuffy store. We acknowledge that you did not receive any goods or services for this donation. Your generous contribution is important to our staff and students and is greatly appreciated.

Your donation to Wy'east will be accepted at an upcoming Hood River County School Board meeting.

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Thank you again.

Sincerely,

Wy'east Middle School  
Sarah Braman-Smith , Principal

cc: Hood River County School District Board of Directors

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# Wy'east Middle School

3000 Wy'east Road • Hood River, Oregon 97031 • (541) 354-1548 • Fax (541) 354-5120  
Hood River County School District • Sarah Braman-Smith - Principal • Danny Nafiez - Vice-Principal

Jan 4th, 2024

Dear ACE hardware ,

Wy'east Middle School wishes to thank you for your generous 20- \$10.00 Dollars Gift cards (\$200.00) donation to be used @ our Tuffy Store. We acknowledge that you did not receive any goods or services for this donation. Your generous contribution is important to our staff and students and is greatly appreciated.

Your donation to Wy'east will be accepted at an upcoming Hood River County School Board meeting.

Hood River County School District is a political subdivision of the State of Oregon. Charitable contributions to Hood River County School District are tax-deductible under section 170(c) (1) of the Internal Revenue Code if made for a public purpose and are subject to the limits specified in the Internal Revenue Code of State law. Our Federal taxpayer identification number is 93-6000502.

Thank you again.

Sincerely,

Wy'east Middle School  
Sarah Braman-Smith , Principal

cc: Hood River County School District Board of Directors

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# Wy'east Middle School

3000 Wy'east Road • Hood River, Oregon 97031 • (541) 354-1548 • Fax (541) 354-5120  
Hood River County School District • Sarah Braman-Smith - Principal • Danny Nafiez - Vice-Principal

Jan 5, 2024

Dear Duckwall Fruit ,

Wy'east Middle School wishes to thank you for your generous \$100.00 check donation to be used for our PBIS - Tuffy store. We acknowledge that you did not receive any goods or services for this donation. Your generous contribution is important to our staff and students and is greatly appreciated.

Your donation to Wy'east will be accepted at an upcoming Hood River County School Board meeting.

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Thank you again.

Sincerely,

Wy'east Middle School  
Sarah Braman-Smith , Principal

cc: Hood River County School District Board of Directors

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# Wy'east Middle School

3000 Wy'east Road • Hood River, Oregon 97031 • (541) 354-1548 • Fax (541) 354-5120  
Hood River County School District • Sarah Braman-Smith - Principal • Danny Nafiez - Vice-Principal

Jan 7, 2024

Dear Big Gene's ,

Wy'east Middle School wishes to thank you for your generous \$50.00 check donation to be used for our Tuffy Store. We acknowledge that you did not receive any goods or services for this donation. Your generous contribution is important to our staff and students and is greatly appreciated.

Your donation to Wy'east will be accepted at an upcoming Hood River County School Board meeting.

Hood River County School District is a political subdivision of the State of Oregon. Charitable contributions to Hood River County School District are tax-deductible under section 170(c) (1) of the Internal Revenue Code if made for a public purpose and are subject to the limits specified in the Internal Revenue Code of State law. Our Federal taxpayer identification number is 93-6000502.

Thank you again.

Sincerely,

Wy'east Middle School  
Sarah Braman-Smith , Principal

cc: Hood River County School District Board of Directors

*Excellence. Every student. Every day.*

**Wy'east Middle School**

3000 Wy'east Rd. Hood River, Oregon 97031 • 541.354-1548

[www.hoodriver.k12.or.us/wyms](http://www.hoodriver.k12.or.us/wyms)





# HOOD RIVER COUNTY SCHOOL DISTRICT

*Excellence. Every student. Every day.*

DATE: January 23, 2024  
TO: Hood River County School Board of Directors  
FR: Luis Lopez, TRIO Upward Bound Advisor & Columba Jones, HRVHS Principal  
RE: Approve Educational Trip to Chicago, IL February 15th - 18th, 2024

EXPLANATION: Students participating in the TRIO Upward Bound Program have the opportunity to attend the United States Hispanic Leadership Institute in Chicago IL. This conference will allow students to strengthen and develop leadership skills and grow as servant leaders.

SUPPLEMENTARY Trip Itinerary.pdf

MATERIALS:

RECOMMENDATION: The administrative team recommends the approval of the proposed Educational Trip to Chicago, IL February 15th-18th, 2024.

PROPOSED MOTION: I move to approve the proposed Educational Trip to Chicago, IL February 15th-18th, 2024.



UNITED STATES HISPANIC  
LEADERSHIP INSTITUTE

**THURSDAY | FEBRUARY 15**

## **2024 STUDENT LEADERSHIP SERIES PROGRAM LAUNCH**

- 08:00 AM - 08:30 AM** Student Leadership Series Sponsor Check-In
- 08:30 AM - 09:15 AM** Press Conference
- 09:30 AM - 10:30 AM** **2024 STUDENT LEADERSHIP SERIES PROGRAM LAUNCH**
- 10:45 AM - 01:15 PM** **CAREER & UNDERGRADUATE COLLEGE RECRUITMENT FAIR**
- 10:45 AM - 01:15 PM** **FIRESIDE CHAT: Rising to the Top - A First-Gen Story**
- 01:30 PM - 02:00 PM** Recruiter Lunch Pick-Up

## **2024 USHLI NATIONAL CONFERENCE**

- 02:00 PM - 08:00 PM** General Conference & VIP Registration
- 05:00 PM - 05:45 PM** President's Reception (By Invitation Only)
- 05:00 PM - 05:45 PM** General Networking Reception
- 06:00 PM - 08:00 PM** **OPENING CELEBRATION OF LATINO CULTURE**

**FRIDAY | FEBRUARY 16**

- 07:00 AM - 07:00 PM** VIP Registration
- 07:00 AM - 08:00 PM** General Conference Registration
- 07:30 AM - 09:00 AM** **LATINA EMPOWERMENT BREAKFAST**
- 09:15 AM - 10:30 AM** **FORUM I: AFRO-LATINAS: Their RISE to the POWER of INFLUENCE & INCLUSION**
- 09:15 AM - 11:00 AM** Dr. Juan Andrade Scholarship for Young Hispanic Leaders  
Scholarship Recipient Award Presentation & Workshop
- 09:15 AM - 11:00 AM** **CAREER & GRADUATE SCHOOL RECRUITMENT FAIR**
- 09:15 AM - 11:00 AM** **HIGH SCHOOL STUDENT LEADERSHIP DEVELOPMENT WORKSHOP** (Required for HS students)
- 09:15 AM - 05:00 PM** **EMPOWERING HISPANIC SERVING INSTITUTIONS**  
(By Invitation Only)
- 11:15 AM - 12:15 PM** **WORKSHOPS: CYCLE I (8 workshops)**

- 11:45 AM - 12:15 PM** Press Conference
- 12:30 PM - 02:30 PM** **EXCELLENCE IN LATINO EDUCATIONAL ACHIEVEMENT LUNCHEON**
- 02:45 PM - 04:00 PM** **FORUM II: THE DISMANTLING OF TRADITIONAL PUBLIC EDUCATION**
- 02:45 PM - 04:00 PM** **WORKSHOPS: CYCLE II (8 workshops)**
- 04:15 PM - 06:30 PM** USHLI Talent Show Auditions
- 08:00 PM - 09:00 PM** **DOCUMENTARY VIEWING**
- 10:00 PM - 12:00 AM** Karaoke con amigos
- 10:00 PM - 01:00 AM** Mixer & Dance

## **SATURDAY | FEBRUARY 17**

- 08:00 AM - 08:45 AM** Breakfast Snack on the Ballroom Promenade
- 08:30 AM - 01:00 PM** General Conference Registration
- 08:30 AM - 07:00 PM** VIP Registration
- 09:00 AM - 10:15 AM** **FORUM III: GUN VIOLENCE IN THE HISPANIC COMMUNITY**
- 09:00 AM - 10:15 AM** **WORKSHOPS: CYCLE III (8 workshops)**
- 10:30 AM - 11:45 AM** **FORUM IV: THE POLITICS OF GERRYMANDERING & DISENFRANCHISEMENT**
- 10:30 AM - 11:45 AM** **WORKSHOPS: CYCLE IV (8 workshops)**
- 12:00 PM - 02:00 PM** **LATINO/A LEADERS RECOGNITION LUNCHEON**
- 02:15 PM - 03:30 PM** **FORUM V: THE LATINO VOTE IN PRESIDENTIAL ELECTIONS**
- 02:15 PM - 03:30 PM** **WORKSHOPS: CYCLE V (8 workshops)**
- 03:45 PM - 05:30 PM** **USHLI Talent Showcase**
- 06:00 PM - 06:45 PM** Chairman's Reception (By invitation only)
- 06:00 PM - 06:45 PM** General Networking Reception
- 07:00 PM - 09:00 PM** **HISPANIC LEGENDS AWARDS DINNER**
- 10:00 PM - 12:00 AM** Karaoke con amigos
- 10:00 PM - 02:00 AM** USHLI Mixer & Dance

## **SUNDAY | FEBRUARY 18**

- 10:00 AM - 11:00 AM** **CLOSING SESSION: Breakfast Snack**

(Tentative Agenda as of 12/11/2023)

EXTENDED FIELD TRIP

## Introduction:

Extended Field Trips are either school sponsored or privately organized.

The District does not sponsor, endorse, or financially contribute to outside-sponsored study-travel, exchange programs, tours, trips and competitions as a part or extension of the school curricula. During school breaks and summer months, some students and teachers participate in such programs, but these arrangements are made on an individual basis through representatives of the sponsoring organization or group. The District does not recruit for nor have input into the selection of programs, many of which are not open to all students. Such travel-study, exchanges, tours, trips and competitions are under the sole auspice and control of the sponsoring organizations or groups. NOTE: these regulations do not pertain to J-1 visa student exchanges or District-sponsored exchanges.

## Definition:

- A. School Sponsored Trips: An extended field trip in which the school district has assumed responsibility for the organization and administration of the activity. School funds may be used to support all or a portion of the activity.
- B. Privately Organized Trips: It is recognized that students, teachers, and administrators have the right to organize and participate as private citizens in non-school sponsored activities, including trips. Such activities must be completely organized outside of school time and off school property to make it perfectly clear to all concerned that they are not school sponsored. Organizers of non-school sponsored trips shall make it known to all students and their parents that such an activity is not school-sponsored.

The Superintendent or his/her designee will only review school-sanctioned trips for approval. The Superintendent or his/her designee will not review or approve trips that are privately organized.

SCHOOL SPONSORED TRIPS:

## RATIONALE:

All school-sponsored and school-approved field trips should enhance the curriculum and learning experiences of the student. Activities must be of educational value consistent with the goals and objectives of the district and the age level of the students involved.

## IMPLEMENTATION: PLANNING &amp; ASSURANCES:

Extended field trip requests need to be submitted and approved in advance and before committing funds and/or making preparation for staff, students, and/or parents to engage in fund-raising activities to finance such trips.

1.0 Planning

- 1.01 Completion of the Extended Field Trip Application form (to include goal statement, funding, supervision, destination, dates, chaperones, chaperone-to-student ratio, school staff, transportation, funding, anticipated costs, etc.)
- 1.02 Building level review and preliminary approval. Designation of school-approved, school-sponsored, or non-approved. If the status is independent, additional application is not necessary.

- 1.03 Notifying students/parents, fund-raising activities, organizing the trip. Identifying participants.
- 1.04 Completion of trip packet. (To include: itinerary, phone numbers, daily schedule, chaperone procedures, expectations of student behavior and consequences, medical information, emergency procedures, insurance information for students and non-school chaperones, parental approval...)

## 2.0 Assurances

- 2.01 Extended trip planning should begin in time for final approval a minimum of 30 days prior to the actual trip.
- 2.02 All students shall have purchased student insurance prior to the time of departure, or shall submit to the principal an insurance release signed by the parent/guardian.
- 2.03 Student fund-raising must comply with school board policy, administrative guidelines and methods approved by the building principal.
- 2.04 All interested parties must be informed of any motive that leads to the promotion of sales and services of private profit-making organizations or individuals.
- 2.05 District sponsored trips beyond Oregon and Washington require superintendent approval. District sponsored trips beyond the continental United States require school board approval.
- 2.06 All students must be currently enrolled, or immediate graduates of an approved secondary school program.
- 2.07 All students in the club or class must be given the opportunity to participate in the extended field trip and will be treated equitably with regards to inclusion in the planned activities.

APPROVED: 04-25-90

REVISED: 05-25-94

02/10/06

02/27/13

Note: The following forms are included as part of this procedure:

- Application for Extended Field Trip
- Extended Field Trip Planning Packet
- Extended Field Trip Itinerary
- Medical Authorization and Parental Release
- Responsibility Disclaimer
- Insurance Waiver Form
- Extended Field Trip Student Expectations
- Extended Field Trip Chaperone Guide
- Pre-Arranged Absences
- Parent Meeting Agenda

## PRIVATELY ORGANIZED TRIPS

	<b>OKAY TO DO</b>	<b>NOT OKAY TO DO</b>
<b>Advertising</b>	With principal approval and in accordance with administrative regulations, you can post announcements, promotional materials, and advertising on community-designated bulletin board(s) within the school.	You cannot announce, promote advertise, and/or recruit during contracted work day (including as a teacher during class time or as an advisor during club meetings).
<b>Access to/Recruitment of Students</b>	With principal approval and in accordance with administrative regulations, you can post announcements, promotional materials, and advertising on community-designated bulletin board(s) within the school.	You cannot use class time or contact with students in the discharge of employment responsibilities or duties to announce, promote, advertise, and/or recruit students.
<b>School Facilities Use</b>	You can schedule and hold informational or organizational meetings with interested families and students according to building use guidelines and processes.	You cannot hold meetings in the school, including class rooms without approved building use and applicable rental payment.
<b>Meetings</b>	You can hold informational or organizational meetings outside contracted work day.	You cannot hold informational or organizational meetings during contracted work day.
<b>Fundraising</b>	Private student fundraising must happen outside school hours without school or District affiliation.  You must clearly identify the sponsor as other than the school or District.	Student fundraising as representatives of the school or District either during or outside school hours is prohibited.  You cannot identify or imply school or District sponsorship.
<b>Resources (Supplies, Materials, Equipment, Time)</b>	You must use personal supplies, materials, equipment, and/or postage when promoting, recruiting, informing, or organizing these events. You must use personal equipment (including telephones and computers) and time to conduct promotional, recruitment, informational, organizational business related to these events.	You cannot use school or District supplies, materials, equipment (including telephones and computers), and/or postage to promote, recruit, inform, or organize these events. You cannot use contracted work hours to conduct promotional, recruitment, information, organizational business related to these events.
<b>Employee Leave</b>	You must use leave in accordance with legal and contractual guidelines to participate in these events.	You may not illegally use leave or misrepresent use of leave to participate in these events.

Though not all-inclusive, this guide is intended to serve as a quick reference.

Questions should be directed to building principals.

HOOD RIVER COUNTY SCHOOL DISTRICT  
APPLICATION FOR EXTENDED FIELD TRIP

School Sponsored:      School Approved:      Independent:

Activity Advisor: Luis A Lopez

Activity Group or Class: TRIO Upward Bound

Destination: Chicago, IL      Number of Students: 4

Date of Departure: Feb. 15th, 2024      Time of Departure: 4:00 AM

Date of Return: Feb. 18th, 2024      Time of Return: 8:00 PM

How many out of state trips has this group of students/team taken in the last four years? 0

If so, date and destination: N/A

TRANSPORTATION NEEDS: (Circle One)      Bus      Van      Other

Purpose/Goals/Expectations: This conference is an amazing opportunity for students and young professionals to meet recruiters, national policy-makers, and future employers. The conference brings participants together to develop and/or strengthen their leadership skills and to grow as servant leaders. Participants will hear nationally prominent, standing-ovation quality speakers and workshop presenters who are highly interactive and experts in their field.

Cost Per Student: \$477.50      DISTRICT FUNDS:      Yes      No

Total Account: \$1,790.00

Per Student: \$477.50

Lodging: \$720.00      Meals \$700      Miscellaneous: N/A

Mileage: N/A      Registration: \$370.00      Total: \$1,790.00

Fund-raising Activities:      Yes      No      (If yes, give description) \_\_\_\_\_

Amount per student to be fund raised? N/A

SUPERVISION: (Staff, Parents, Chaperones) Staff      Total No. 4

Advisor's Signature:       Date: 01/04/2024

How many teacher/staff substitute days will be required? Licenses N/A      Classified N/A

All Chaperones have been advised of Board Proc #6134b: Volunteers in the Drug Free Workplace



PRELIMINARY APPROVAL

Director Chair: \_\_\_\_\_ Amas Aduviri

Date: \_\_\_\_\_ 01/04/2024

Dean of Activities: \_\_\_\_\_

Date: \_\_\_\_\_

Principal: \_\_\_\_\_ Columba Jones

Date: \_\_\_\_\_ 01/04/2024

FINAL APPROVAL WILL RESULT AFTER REVIEW OF COMPLETED DISTRICT PACKET!

Superintendent/School Board: \_\_\_\_\_

Date: \_\_\_\_\_

HOOD RIVER COUNTY SCHOOL DISTRICT  
EXTENDED FIELD TRIP  
PLANNING PACKET

Staff planning on an extended field trip need to complete the materials enclosed in this packet after preliminary approval has been granted on the application form. Communication regarding planning and organization of the trip needs to be ongoing throughout the planning stages with parents, students and the Dean of Activities or the principal.

Extended field trip planning should begin in time to allow for final approval - a minimum of 30 days prior to departure date. The material in this packet must be returned for review by the

Principal/Dean of Activities: Columba Jones Date 01/04/2024

The following items are included in this packet.

1. Complete Daily Itinerary
2. Medical Authorization and Parental Release
3. Insurance Waiver Form
4. Expectations of Student Behavior
5. Chaperone Guidelines - Date of Meeting
6. Pre-Arranged Absence Form
7. Parents Meeting Agenda - Date of Meeting

The next scheduled meeting for a review of the material in this packet is: Date \_\_\_\_\_

## HOOD RIVER COUNTY SCHOOL DISTRICT

## EXTENDED FIELD TRIP ITINERARY

List completely for all days on trip  
(Include all excursions, visits, daily plans)

[illegible]

HOOD RIVER COUNTY SCHOOL DISTRICT

MEDICAL AUTHORIZATION  
AND  
PARENTAL RELEASE

I/We \_\_\_\_\_ of \_\_\_\_\_  
Parent/Guardian Student

a minor, have entrusted such minor to the care of the trip leader of TRIO Upward Bound for that  
Group  
period of time that such minor is a participant in the extended field trip.

In such connection, I/we authorize said adult to consent to any x-ray examination, medical, dental, or surgical examination or treatment that he/she deems necessary at his/her discretion.

As the parent(s) of said minor, on behalf of him/her and his/her heirs, executors or administrators, I/we hereby release and agree to waive all rights, claims or actions which said minor, or we as his/her parents, may have as a result of the exercise by the trip guide of the authorization granted herein.

Dated: \_\_\_\_\_

Parental Signature(s) \_\_\_\_\_

Address: \_\_\_\_\_ Phone: \_\_\_\_\_

Participant's Signature: \_\_\_\_\_

Participant's Passport Number: \_\_\_\_\_

Passport Issue Date: \_\_\_\_\_ Place of Issue: \_\_\_\_\_

Participant's Birth Date: \_\_\_\_\_ Age at Date of Departure: \_\_\_\_\_

NOTE: **THIS FORM MUST BE SIGNED BY PARENT/GUARDIAN!**

## RESPONSIBILITY

Hood River County School District expressly disclaims and shall be held free of all responsibility or liability for any act, error, omission, injury, loss, accident, delay, or damages to person or property caused by any failure of facilities, delay or the neglect or default of any company or person providing any service for this tour, or due to epidemic, social or political or military disturbances, or due to any causes whatsoever occurring during this tour.

Hood River County School District reserves the right to withdraw, or cancel the tour at any time before its commencement and full refund of monies paid by trip purchaser and/or trip member shall be the financial limit of Hood River County School District liability to said purchaser and/or tour member; or to substitute, when expedient or necessary, aircrafts, airlines, hotels; or to cancel tour purchaser and/or tour member from the tour prior to, after commencement of, or during the tour and to make substitutions, alterations or cancellations at any time without advance notice to or approval of tour purchaser and/or tour member. No refund will be made for any unused portion of any tour unless such portion has been deleted from the tour, or said member has been cancelled and the pro rata cost to such unused portion shall be the full limit of Hood River County School District's responsibility to said tour purchaser and/or tour member. The trip member also has the responsibility for securing, handling, or possession of passports, visas, travel documents, and necessary inoculations and also agrees to follow the rules and regulations of the tour as set forth by Hood River County School District.

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Parent/Guardian

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Parent/Guardian

HOOD RIVER COUNTY SCHOOL DISTRICT  
INSURANCE WAIVER FORM

Date: \_\_\_\_\_

We, the undersigned, hereby certify that we have family insurance that will cover injuries which may be sustained by:

\_\_\_\_\_  
Name of Student

We further certify that we hereby absolve Hood River County School District, and its authorized representatives, from any claim arising out of any injury that may occur; and we further warrant that said insurance coverage shall be kept in continuous force and effect during our student's trip participation.

\_\_\_\_\_  
Name of Insurance Company

Policy Number \_\_\_\_\_

Parent/Guardian \_\_\_\_\_

Date Received by Advisor \_\_\_\_\_

Signature of Advisor \_\_\_\_\_

HOOD RIVER COUNTY SCHOOL DISTRICT

EXTENDED FIELD TRIP  
STUDENT EXPECTATIONS

Dear \_\_\_\_\_,

Student trips are an important aspect of our educational opportunities. New environments and cultures will be shared with peers that cannot be matched in a classroom. However, we must have a clear idea of the expectations of the students and the committed purpose in the trip.

Hood River County School District will not permit the use of alcohol and/or non-prescribed drugs. Students who violate this rule will be sent home at their parents' expense, at the earliest opportunity. Further, all school district and building rules and policies apply to student behaviors. Violation of these rules will result in appropriate discipline measures.

In general, you should strive to set an example of behavior that reflects pride in your group and its purpose.

You are expected to be polite, gracious, and respectful toward your host(s).

Any person whose actions seriously threaten the welfare, safety and/or objective of the trip may be sent home at parents' expense.

If you find yourself in a situation where you feel your priorities, values, or rules of conduct are being challenged, it is your obligation to communicate with one of the chaperones.

Prior to the trip there will be a parents' meeting that will cover specifically all guidelines of the trip. That meeting will be scheduled on:\_\_\_\_\_.

Any additional rules specific to your trip have been attached.



## HOOD RIVER COUNTY SCHOOL DISTRICT

### EXTENDED FIELD TRIP CHAPERONE GUIDE

Adequate chaperones are important to the success of any trip. They are extensions of the director and provide shared supervision.

The following guidelines will help insure successful chaperone experiences.

1. Chaperones will be chosen from staff, parents of students on trip, or outside adults. It is recommended that staff members be included as chaperones, although adults who have a prior relation with the group is advisable.
2. There will be a chaperone meeting prior to departure to review expectations, responsibilities, trip goals and emergency procedures/policies.
3. Chaperones are expected to have thoroughly read all information regarding the trip.
4. Chaperones are not expected to make policies, but to enforce them. Students disobeying the reasonable request of a chaperone should be referred to the director.
5. Chaperones are expected to report all major rule infringements to the director, IMMEDIATELY. Chaperones are not expected to discipline students in these situations.
6. Chaperones are expected to attend all events or performances of the group, unless otherwise excused by the director.
7. Chaperones are expected to integrate themselves with the students as much as possible. The director will make an effort to facilitate group interaction.
8. Other expectations of chaperones as they pertain to the trip, list below:
9. All Chaperones have been given a copy of Board Procedure #6134b Volunteers in the Drug Free Workplace.

HOOD RIVER COUNTY SCHOOL DISTRICT

PRE-ARRANGED ABSENCES  
(If necessary)

Date 01/04/2024

Dear \_\_\_\_\_,

Please excuse my son/daughter \_\_\_\_\_

from school on the following day(s): Feb. 14, 2024 - Feb. 18, 2024

due to a TRIO Upward Bound conference.

I understand that my child will obtain homework assignments from his/her teachers for the day(s) that he/she will not be in attendance.

Parent/Guardian

Date

\*\*\*\*\*

Approval

Denial

School Official

Date

Staff Signature

Comments

Current Grade

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_

HOOD RIVER COUNTY SCHOOL DISTRICT

PARENT MEETING AGENDA

Date of Meeting: 02/01/2024

Location: Zoom Time: 5:30PM

1. Overview of Trip This conference is an amazing opportunity for students and young professionals to meet recruiters, national policy makers, and future employers.  

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2. Objective of Trip The conference brings participants together to develop and/or strengthen their leadership skills and to grow as servant leaders.  

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3. Budget/Cost No cost. TRIO Upward Bound will cover all expenses for students.  

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4. Tentative Itinerary See Attached.  

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5. Responsibilities of Supervisors Regulate and enforce student safety, and make sure that students follow regulations and conference expectations.  

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6. Emergency Information See Attached.  

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7. Student Expectations/Guidelines See Attached.  

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8. Other See attached for Student Emergency Contact Information.  

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