

**ALTERNATIVE EDUCATION
Lane County Public Schools
Annual Program Site Evaluation
2017-18**

Program/School Name Jasper Mountain

Health & Safety – Facility Condition

Is the facility clean & orderly Yes ☒ No ☐

Comments: The facility and site are clean.

Does facility meet safety code Yes ☒ No ☐

Comments: _____

Attendance/Discipline Policy (collect copy of program's Attendance & Discipline Policy)

Are district attendance reporting policies being adhered to? Yes ☒ No ☐

Comments: Attendance is taken daily and reported to students' respective districts.

Is attendance taken daily? Yes ☒ No ☐

Comments: _____

Is there an effective method of presenting & enforcing attendance policies? Yes ☒ No ☐

Comments: Attendance expectations are presented to parents and students during orientation meeting.
Attendance is an important aspect of the program and staff work with parents to improve students' attendance.

Are discipline procedures posted? Yes ☐ No ☒

Comments: Individualized plans are developed for students and the plans are not posted in classrooms.

Are students alert and engaged? Yes ☒ No ☐

Comments: Students are participating in small groups and are engaged in the activities.

Curriculum

What does a lesson plan look like for an average day?

Lessons and activities are divided up into am and pm time slots. Student groups are based on abilities and needs.
Each class is staffed with one certified teacher and two assistants.

How are the needs assessed and met for IEP students?

Students are assessed using curriculum based assessments, EasyCBM, and program monitoring.

Is curriculum state approved? Yes ☐ No ☐

Comments: Not completely – The ELA program is state approved but they also use a supplemental math curriculum for their math program.

What criteria are used for awarding grades/credits? (i.e. proficiency, mastery, project, seat-hours)

Proficiency based 1-4 with 4 being the highest, Pass/Fail to report grades, and narrative to address educational issues.

Has the program been consistent in reporting credits/grades to contracting district? Yes ☒ No ☐

Comments: Grades are reported to the home district on a quarterly basis.

Teacher Evaluation

Does instructor show ability to engage students? Yes ☒ No ☐

Comments: Students were actively participating in the class activity. They took turns answering questions posed by the teacher during the activity.

What is the instructor's style of presentation?

Direct instruction with individual support.

Is instructor accredited by the state of Oregon? Yes ☒ No ☐

Comments:

Has a background investigation been done on all personnel? Yes ☒ No ☐

Comments:

Site Evaluation Completed by:

Hai Nguyen
Name

Springfield School District
School District

Date: 4/26/18

Jasper Mountain School--Administrative Procedures

General administration: Jasper Mountain Center School and SAFE Center School

Administrative Staffing

Jasper Mountain will provide adequate administrative and program staff to ensure complete attendance monitoring, billing procedures, records transfer and student progress documentation maintenance. Usual staffing patterns will include school secretarial staff, accounts payable staff, special education case monitoring staff, and staff responsible for maintaining the school's annual registration and certification applications.

Attendance Reporting Procedures

Daily/Monthly Formats: Student attendance in the school will be documented daily, and reported monthly to each child's financially responsible LEA. This shall include a standard roster for daily and monthly attendance recording, that clearly documents both attendance and absences. Some funding LEAs may also require forms unique to that district or local plan area. School secretarial staff are to contact the LEA resource to obtain any special forms or methods of documenting school attendance for students who are from LEAs out of the local region. Attendance reporting shall use the forms and be in compliance with each LEA, as required.

Daily Procedures: Each school day, there is to be an individual responsible to confirm student attendance for the school day. Often this may be the school Team Leader, or other individual designated to confirm student attendance to the school secretary. For the school's local plan area (Springfield School District), this attendance is to be faxed daily to the Special Programs office at the district.

Monthly Procedures: The school secretary posts the daily attendance roster information on a monthly chart, for the purposes of student data tracking, and accounts payable use. Monthly data is provided to the business office for billing purposes, and to administrative staff as needed, for school data tracking and compilation.

SPS LTCT Chart: In addition to daily and monthly attendance registers, administrative staff are maintain a chart for Springfield Public Schools as requested, reporting data for all students enrolled in the educational program, including funding and referral sources. This enrollment student data chart is to be submitted monthly to Springfield Public Schools, in accordance with the SPS reporting due dates.

Annual Report
Lane County Public Schools
Alternative Education Contract Agencies
2017-2018

Program/School Name: Jasper Mountain Center School

Agency Name: Jasper Mountain

Agency Contact Person: Debbie Egan, Principal Dave Ziegler, Executive Director Janet Gielow, Business Manager

Please attach a copy of the following:

- Registration with the Oregon Department of Education (ODE) as a private Alternative Education Service Provider.
- Letter of approval as a special education service provider from the ODE (this is separate from registration as an alternative education provider).
- Copies of any accreditation certificates and applications.
- School improvement plan or short summary of how you are addressing the state common curriculum goals and academic content standards to meet state benchmarks and performance standards.
- Complete list of teaching staff, their license endorsement area or educational background and the number of hours per week each are directly involved in instruction with students.
- Attach a list of fees required and explanation.
- Attach annual expenditures statement for previous year and statement of year-to-date expenditures as per ORS 336.635(2).

Please provide the following information for all students served in your program(s):

1. Total ADM as per attendance reports. (Includes all categories of students—residential adds 20/day)	<u>34.8</u>
2. Number of students who earned a GED	0
3. Number of students who earned an Alternative Certificate	0
4. Number of students who earned an Oregon diploma with essential skills	0
5. Number of students who earned a modified diploma with essential skills	0
6. Number of students who earned an extended diploma	0
7. Number of students who participated in non-paid work experience	0
8. Number of students who participated in paid work experience.	0
9. Number of students who have continued in your program once they were admitted.	100%
10. Number of students who left your program before completion.	0
11. Number of students who were asked to leave your program for disciplinary reasons.	0
12. Number of students who received Job Training services	0
13. Average daily enrollment for all students in your program this year	<u>36.6</u>
14. Teaching staff-to-student ratio.	1/10
15. Average # of hours per week a typical student receives academic instruction.	27.5
16. Number of students completing the Oregon Statewide Assessments.	<u>6</u>

Please respond to each of the statements below (OAR 581-022-1350(2)):

Yes No

- The contractor understands that non-compliance with a rule or statute under this rule (ORS581-022-1350) may result in the termination of the contract at any time. ✓
- All students receive adequate instruction in state common curriculum goals and academic content standards to meet state benchmarks and performance standards. ✓
- All required Oregon Statewide Assessments have been administered and results are reported to students, parents and the school district annually. ✓
- Students are receiving a report of academic progress annually. ✓
- The program complies with all rules and statutes applicable to public schools including ORS's regarding criminal background checks (fingerprint based, per ORS 181.539), tuition and fees, discrimination, health and safety statutes and rules. ✓
- The program complies with any statute, rule or school district policy that is specified in the contract between the school district board and the private alternative program. ✓
- The program complies with federal law. ✓
- The private alternative education program's annual statement of expenditures is reviewed in accordance with ORS 336.635(2) ✓
- The private alternative education program is in compliance with its contract with the District. ✓

Check which of the following services your program provides:

- High School Diploma
- GED Preparation
- GED Testing
- ✓ Programs for Middle School Students
- Teen Parent & Life Skills
- ✓ Free/Reduced Breakfast & Lunch Program
- ✓ Counseling Services
- Drug/Alcohol Counseling
- Paid Work Experience
- Non-Paid Work Experience
- ✓ Regular Access to Technology (computers, internet, etc)
- Work-Based Activities (i.e. job shadows, etc)
- Skill Building Groups
- Transportation Program owned vehicles LTD x Other (please describe)

SPS Provides field trip buses. Contracting districts provide transportation to and from school. Resident students live on site.

District Specific Information

Please complete the following for *each district* your agency contracts with:

Column 1: Number of District students who participated in your program for the school year. (2016/17)

Column 2: Total number of credits earned by District students in your program

Column 3: Average number of credits earned by a District student in your program this year.

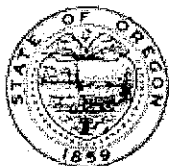
Column 4: Number of District IEP students you have served this year (2016/17)

District	Total Students (#1)	Total Credits (#2)	Average Credits (#3)	IEP Students (#4)
Eugene 4J	6	N/A	N/A	6
Bethel School District	4	N/A	N/A	4
South Lane School Dist	1	N/A	N/A	1
Lowell School District	2	N/A	N/A	1
Springfield Pub Schools	6	N/A	N/A	6

Name of person completing this report: Janet Gielow, Jasper Mountain Business Manager

Signature: Janet Gielow Date: 4/4/18

Signature of Agency Director: [Signature] Date: 4-4-18



Oregon

Kate Brown, Governor



OREGON
DEPARTMENT OF
EDUCATION

Oregon achieves... together!

Salam A. Noor, Ph.D.

Deputy Superintendent of Public Instruction

June 29, 2017

Jasper Mountain Center
37875 Jasper-Lowell Rd
Jasper, OR 97438-9704

RE: Registration of Private Alternative Education Program

Pursuant to ORS 336.635 and OAR 591-021-0072, the application for Jasper Mountain Center at 37875 Jasper-Lowell Rd, Jasper, OR, to be registered as a private alternative education program for 2017-2018 has been approved.

Subject to the approval of each contracting district, a registered alternative program is eligible to receive public school funds from the school districts on contractual, per student basis during the 2017-2018 school year.

Prior to contracting with or distributing public funds to a private alternative education program, each contracting district school board must determine that the private alternative program is registered with the Oregon Department of Education (ODE). Program registration may be confirmed by this letter or by visiting the Institution Identification web page at <http://www.oregon.gov/ode/schools-and-districts/Pages/Institution-Identification-School-Names.aspx>. School district boards are required to adopt policies and procedures for contracting with private alternative programs. Those policies and procedures must include provisions for:

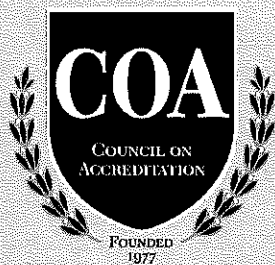
- The annual approval of each program;
- The annual evaluation of each program; and
- The placements of students in the program.

A registered private alternative program must be in compliance with ORS 336.631, ORS 336.635, ORS 336.337, OAR 581-021-0045, OAR 581-021-0072, or the Standards for Private Alternative Programs. Those found not to be in compliance will be removed from the ODE list of registered private alternative programs and will not be eligible to receive public school funds through contracts with school districts.

Please direct questions to Bob Salazar at bob.salazar@state.or.us or (503) 947-5981.

Sincerely,

Bob Salazar, Education Specialist
Office of Teaching, Learning & Assessment



Richard Klarberg
President & Chief Executive Officer

Markus Trice
Chair, Board of Trustees

Sponsoring Organizations

Alliance for Children and Families
Association of Jewish Family and
Children's Agencies
Catholic Charities USA
Children's Home Society of America
Child Welfare League of America
Foster Family-based
Treatment Association
Joint Council on International
Children's Services
Lutheran Services in America
National Council For Adoption
National Foundation for
Credit Counseling
National Network for Youth
National Organization of State
Associations for Children
Volunteers of America

Council on Accreditation

45 Broadway, 29th Floor,
New York, NY 10006
212.797.3000
Fax 212.797.1428
www.COAnet.org

March 4, 2015

Dave Ziegler
Executive Director
Jasper Mountain
37875 Jasper Lowell Road
Jasper, OR 97438

Dear Dr. Ziegler:

It is our great pleasure to inform you that the Council on Accreditation (COA) has approved the accreditation of **Jasper Mountain** through **July 31, 2019**. Let me again say how significant this achievement is! It represents the fulfillment of countless hours of hard work and the dedication of many people—most notably your staff and the members of your board and/or leadership. Please extend my congratulations to them.

This formal notification includes a list of programs and services for which **Jasper Mountain** is accredited, as well as your Final Accreditation Report (FAR). A plaque attesting to your agency's accredited status will be sent to you shortly.

Your Final Accreditation Report (FAR) is an important and incredibly valuable document. It contains the observations and recommendations of your Peer Reviewer colleagues based on your self-study and site visit. In essence, the FAR provides a unique view of your organization as seen through the eyes of highly experienced professionals. In it you will find a copy of the full accreditation ratings for all Purpose, Core, and Practice standards, identifying the Fundamental Practice standards. It may also contain any noted organizational strengths and areas for opportunities.

Please refer to the [Post Accreditation Outreach \(PAO\) Tool Kit web page](http://coanet.org/programs/private-organization-accreditation/post-accreditation-outreach/) (<http://coanet.org/programs/private-organization-accreditation/post-accreditation-outreach/>) to find resources that can assist you with leveraging your organization's COA accreditation to internal and external stakeholders. (note: for public agencies, these materials may need to be customized). At the very least, however, we recommend that you provide relevant excerpts to those members of your staff who are directly responsible for the respective findings. Should you do so, please explain that the report is intended to be *constructive*, and that the goal is to provide specific, tangible examples of how they can make your organization even stronger and even better.

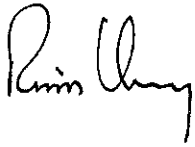
Having said that, you should know that those ratings for which you did not demonstrate implementation should be addressed through your PQI process.

Even though they did not require correction in order to achieve accreditation, they will be made a part of your file and reviewed during your next accreditation cycle. Remember, COA accreditation is not an end in and of itself. Rather, it is a process by which your organization can consistently strive for and achieve new levels of excellence.

Finally, let me say that your relationship with COA does not end with this letter. Ours is a partnership. As such, I would ask that you feel free to share with me your ideas and concerns. Additionally, please feel free to contact Christina Byrne, Senior Director of Accreditation Programs, either by email at cbyrne@coanet.org or by telephone at 212-797-3000, extension 280, if you have any questions. Together we can enrich the lives of children, individuals, and families in need everywhere.

We are proud to be associated with you and your colleagues. We wish you the very best in your continuing service to persons in your community. *That is the power of accreditation.*

Sincerely,

A handwritten signature in black ink, appearing to read "Richard Klarberg". The signature is fluid and cursive, with the first name "Richard" and last name "Klarberg" clearly distinguishable.

Richard Klarberg
President and Chief Executive Officer

Attachment



Jasper Mountain
Organization ID: 1731
8th Edition Private Standards

Expiration date: July 31, 2019

The accreditation of Jasper Mountain includes the following services and associated programs:

Service(s)	Service Subsection(s)	Program Name	Address
Crisis Response & Intervention Svs (CRI)		Crisis Response Program	37875 Jasper-Lowell Road, Jasper, OR 97438
Day Treatment Services (DTX)		Day Treatment	89124 Marcola Road, Springfield, OR 97477
Day Treatment Services (DTX)		Day Treatment	37875 Jasper-Lowell Road, Jasper, OR 97438
Experiential Education Supplement (EES), Residential Treatment Services (RTX)		Jasper Mountain Psychiatric Residential Treatment Program	89124 Marcola Road, Springfield, OR 97477
Experiential Education Supplement (EES), Residential Treatment Services (RTX)		Jasper Mountain Psychiatric Residential Treatment Program	37875 Jasper-Lowell Road, Jasper, OR 97438
Family Foster Care and Kinship Care (FKC)		Treatment Foster Care	37875 Jasper-Lowell Road, Jasper, OR 97438
Fam Preserv & Stabilization Svs (FPS)		The Village Program	37875 Jasper-Lowell Road, Jasper, OR 97438

Jasper Mountain School Licensed Teaching Staff—April, 2018

Staff Name	Instruction Hrs/Wk	Full Time	Part time	Assignment JM: Jasper Mountain Site SAFE: SAFE Center Site	Type of Credentia/License/ Registration/Degree	Expiration Date Credentia/ License/ Registration
Debbie Egan, M.Ed.	N/A		X	Principal & Academic Coordinator	Professional Administrator License, Pre-K through 12	Oregon 10495109 Ex: 01/26/2023
Karen Bennet, MA	10		X	Special Ed Case Manager, Tier III Services	Preliminary Teaching: Special Education Generalist, PK-12	Oregon 10477866 Ex: 10/22/19
Amanda Goldbrand, BA	30	X		JM: Classroom/Special Ed	Elementary-Multiple Subjects PK- 12, Special Ed Generalist PK-12	Oregon 10468734 6/10/2020
Sarah Huff, M.Ed.	30	X		JM: Classroom/Special Ed	Special Education: Early Intervention PK-12	Oregon 10465897 Ex: 3/2/2021
Anne Carlisle, MS	30	X		JM: Classroom	Professional Teaching Elementary-Multiple Subjects, Library Media, PK-12	Oregon 10470606 Ex: 3/10/2021
DeLynn Young (Dael Powell)	30	X		JM: Classroom	Preliminary Teaching Elementary- Multiple Subjects PK-12	Oregon 10471141 Ex: 1/27/2020

Agency Action Plan with Program Objectives for 2017/2018

CD--Completion Date PI--Performance Indicator
RP--Responsible Person EM-- Evaluation Measure

Jasper Mountain & SAFE Center Schools

1. Integrate reading and math data into the annual review process demonstrating how the data were utilized to drive instructional decisions and actions.
CD: Quarterly
RP: School Leadership Team
PI: Changes to curriculum are considered based upon data
EM: Curriculum is adjusted and evaluated as needed.
2. Continue to strengthen teamwork and collaboration between treatment team and teachers in the classroom.
CD: Reviewed quarterly
RP: Principal and Executive Director
PI: Obtain a rating of 3.5 or higher on measures.
EM: Rating are reviewed by the Management Team
3. Develop and implement an organized physical education program in the school, which includes the Presidential Fitness Award program for all students.
CD: January 2017
RP: District Liaison and Executive Director
PI: Plan reviewed by School Leadership Team
EM: PE plan is implemented in early 2017
4. Develop and Implement a training regarding treating traumatized children in the classroom.
CD: October 15, 2017
RP: Executive Director and Principal
PI: Training developed
EM: Training is presented to teachers and treatment staff
5. Identify additional science units for the classroom.
CD: October 1, 2017
RP: Teachers and Principal
PI: Units are discussed
EM: New units are implemented



Jasper Mountain

Fee Schedule

Effective July 1, 2017

Intensive Residential Treatment Services	\$393.00	per day
Jasper Mountain Center & SAFE Center sites--includes treatment, room and board. Does not include medications or off-site physical health services.		
Psychiatric Crisis Respite	\$393.00	per day
Blended Funding for SAFE Residential Treatment		
Mental Health Portion	\$273.00/day	
Room, Board & Supervision (Oregon DHS)	<u>\$120.00/day</u>	
TOTAL Blended funding for SAFE Center	\$393.00	per day
Crisis Stays (overnight)	\$363.00	per day
Jasper Mountain School & SAFE Center School		
Special Education Tuition	\$128.00	per attendance day
(School year: 191 instructional days, year-round calendar)		
Community Residential Treatment/Treatment Foster Care		
Clients from outside of Oregon	\$110.00	per day
Oregon Clients (Rate partially paid by Oregon foster care system)	\$ 79.00	per day
Mental Health Services, Wrap-Around Services		
Intensive Community Based Treatment	\$136.50	per hour
Outpatient	\$115.50	per hour

Contact Information

For questions, please call Chris Dykema, CFO
chrisd@jaspermountain.org
 Jasper Mountain
 37875 Jasper-Lowell Road
 Jasper OR 97438
 Phone: (541) 747-1235
 Fax: (541)747- 4722

Jasper Mountain
Detailed Schedule of Revenues & Expenses
Jasper Mountain School
For the Months and Year-to-Date Ended December 31, 2017

	Monthly actuals						YTD Actual	YTD Budget	Variance	
	Jul	Aug	Sep	Oct	Nov	Dec			\$\$\$	%
REVENUES										
Out-of-state					\$1,045	\$330	\$1,375		\$1,375	
Trillium	\$5,530	\$4,367				1,351	11,248	\$17,681	(6,433)	(36%)
Tuition	31,934	19,480	\$23,202	\$40,028	47,856	17,194	179,694	216,316	(36,622)	(17%)
DHS								543	(543)	(100%)
Department of Education	11,204	6,919	9,751	10,347	9,845	7,163	55,229	69,513	(14,284)	(21%)
Private pay/insurance	234						234	4,140	(3,906)	(94%)
USDA Meals	1,949	1,707	789	1,090	1,531		7,066	8,650	(1,584)	(18%)
Accrued revenue			12,643	(3,666)	(2,265)	(6,712)				
TOTAL REVENUE	50,851	32,473	46,385	47,799	58,012	19,326	254,846	316,843	(61,997)	(20%)
EXPENSES										
PAYROLL										
Salaries & Wages	24,978	22,100	24,820	26,131	25,969	22,533	146,531	156,039	(9,508)	(6%)
Payroll Tax Expenses	1,960	1,773	1,719	1,902	1,876	1,728	10,958	11,938	(980)	(8%)
Unemployment	187	85	216	136	(474)	(152)	(2)	125	(127)	(102%)
Workers Compensation	636	576	582	256	255	229	2,534	3,108	(574)	(18%)
Total payroll expense	27,761	24,534	27,337	28,425	27,626	24,338	160,021	171,210	(11,189)	(7%)
EMPLOYEE BENEFITS										
Day Care Stipend	840			840	323		2,003	2,940	(937)	(32%)
Insurance, Medical/Dental	3,329	5,991	3,683	3,177	3,303	2,720	22,203	25,789	(3,586)	(14%)
Pension Contributions	309	331		339	219	204	1,402	1,100	302	27%
Total employee benefits	4,478	6,322	3,683	4,356	3,845	2,924	25,608	29,829	(4,221)	(14%)
OPERATING EXPENSES										
Conference & Training	94		2		28		124	500	(376)	(75%)
Fees								1,300	(1,300)	(100%)
Furniture & Equipment	222						222	150	72	48%
Gifts & contributions								150	(150)	(100%)
Mileage & Travel		38					38	300	(262)	(87%)
Miscellaneous								50	(50)	(100%)
Occupancy								10,000	(10,000)	(100%)
Office Expense	10	30		23			63	150	(87)	(58%)
Postage	10	3					13	150	(137)	(91%)
Printing & Copying	(19)	57	143	128	42	35	386	450	(64)	(14%)
Telephone	39	39	39	39	39	39	234	600	(366)	(61%)
Utilities	191	222	108	238	168	294	1,221	2,350	(1,129)	(48%)
Total operating expense	547	389	292	428	277	368	2,301	16,150	(13,849)	(86%)
PROFESSIONAL SERVICES										
Liability Insurance	488	488	488	488	488	488	2,928	2,700	228	8%
License & Dues								50	(50)	(100%)
Total professional fees & licenses	488	488	488	488	488	488	2,928	2,750	178	6%
PROGRAM EXPENSE										
Activities										
Activity/Craft Supplies			18	14	61	26	119	50	69	138%
Ecology								25	(25)	(100%)
Field Trips	208	81		28	100		417	300	117	39%
Garden								100	(100)	(100%)
Daily living										
Food	957	338	1,111	951	845	638	4,840	6,500	(1,660)	(26%)
Holidays/Special Occasions				153	7		160	50	110	220%
Medical										
Medical Supplies			44	2	13		59	100	(41)	(41%)
Staff										
Background Checks	60			2		1	63	50	13	26%
Staff Meetings								50	(50)	(100%)
Supplies										
Books & Magazines	8						8		8	
Computer Equipment								2,500	(2,500)	(100%)
Household Goods								25	(25)	(100%)
Household Supplies	281	374	381	99	193	183	1,511	750	761	101%
Hygiene Supplies				29			29		29	
Instructional Materials	139	97	10	29	193		468	800	(332)	(42%)
Kitchen Supplies				19			19		19	
LTCT Supplies	67						67		67	
School Supplies	19	112	456	144	226	246	1,203	1,250	(47)	(4%)
Teachers Individual Budgets	65		65				130	250	(120)	(48%)
Textbooks			101				101	150	(49)	(33%)
Testing Materials								25	(25)	(100%)
Total program expense	1,804	1,002	2,186	1,470	1,638	1,094	9,194	12,975	(3,781)	(29%)
STAFF EXPENSE	22	48	1			20	91	50	41	82%
DEPRECIATION	2,442	2,442	2,442	2,442	2,442	2,442	14,652	14,582	70	
REPAIRS & MAINTENANCE										
Computers					25		25	500	(475)	(95%)

	Monthly actuals						YTD Actual	YTD Budget	Variance	
	Jul	Aug	Sep	Oct	Nov	Dec			\$\$\$	%
Equipment		207					207	100	107	107%
Janitorial Services	2,520	2,415	2,100	2,975	2,030	2,415	14,455	14,700	(245)	(2%)
Property & Plant	30	10	19				59	50	9	18%
Total repairs & maintenance	2,550	2,632	2,119	2,975	2,055	2,415	14,746	15,350	(604)	(4%)
ADMINISTRATIVE EXPENSES										
Job Postings	75	43	57	31	21	42	269	450	(181)	(40%)
Total admin expenses	75	43	57	31	21	42	269	450	(181)	(40%)
UNCOLLECTABLE ACCOUNTS	(8,783)	6,320					(2,463)	7,500	(9,963)	(133%)
TOTAL EXPENSES	31,384	44,220	38,605	40,615	38,392	34,131	227,347	270,846	(43,499)	(16%)
NET GAIN IN FUND BALANCE	\$19,467	(\$11,747)	\$7,780	\$7,184	\$19,620	(\$14,805)	\$27,499	\$45,997	(\$18,498)	



**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

For the Years Ended June 30, 2017 and 2016



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Jasper Mountain
Jasper, Oregon

We have audited the accompanying financial statements of Jasper Mountain (a nonprofit organization), which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities and change in net assets and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

The Right People Beside You.

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FINANCIAL STATEMENTS

JASPER MOUNTAIN
STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS
For the Year Ended June 30, 2017

	Unrestricted	Temporarily Restricted	Total
Program revenues			
Residential treatment	\$ 2,691,736	\$ -	\$ 2,691,736
SAFE	2,252,364	-	2,252,364
Academic - SAFE School	523,150	-	523,150
Academic - Jasper Mountain School	691,639	-	691,639
Treatment Foster Care	173,883	-	173,883
Crisis	159,910	-	159,910
	<u>6,492,682</u>	<u>-</u>	<u>6,492,682</u>
Total program revenues			
Program expenses			
Residential treatment	2,197,634	-	2,197,634
SAFE	1,626,220	-	1,626,220
Academic - SAFE School	462,214	-	462,214
Academic - Jasper Mountain School	511,340	-	511,340
Treatment Foster Care	214,201	-	214,201
Crisis	89,223	-	89,223
	<u>5,100,832</u>	<u>-</u>	<u>5,100,832</u>
Total program expenses			
Management and general expenses	<u>823,189</u>	<u>-</u>	<u>823,189</u>
Other revenues (expenses)			
Contributions	42,572	4,590	47,162
Other revenue	3,724	-	3,724
Investment income	147,961	-	147,961
Net assets released from restriction	2,049	(2,049)	-
	<u>196,306</u>	<u>2,541</u>	<u>198,847</u>
Total other revenues (expenses)			
Change in net assets	764,967	2,541	767,508
Net assets, beginning of year	<u>9,033,955</u>	<u>-</u>	<u>9,033,955</u>
Net assets, end of year	<u>\$ 9,798,922</u>	<u>\$ 2,541</u>	<u>\$ 9,801,463</u>

The accompanying notes are an integral part of these statements.

JASPER MOUNTAIN
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities		
Cash received from program services	\$ 5,912,700	\$ 5,646,474
Cash paid to employees and suppliers	(5,482,767)	(5,625,754)
Contributions received	44,457	73,149
Interest received	<u>62,175</u>	<u>57,604</u>
Net cash provided by operating activities	<u>536,565</u>	<u>151,473</u>
Cash flows from investing activities		
Purchase of property	(104,532)	(288,705)
Purchase of investments	(2,360,497)	(447,704)
Proceeds from sale of investments	2,328,806	398,562
Proceeds from sale of fixed asset	<u>-</u>	<u>400</u>
Net cash used in investing activities	<u>(136,223)</u>	<u>(337,447)</u>
Increase (decrease) in cash and cash equivalents	400,342	(185,974)
Cash and cash equivalents, beginning of year	<u>1,989,200</u>	<u>2,175,174</u>
Cash and cash equivalents, end of year	<u><u>\$ 2,389,542</u></u>	<u><u>\$ 1,989,200</u></u>
Reconciliation of change in net assets to net cash provided by operating activities		
Change in net assets	\$ 767,508	\$ 497,889
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	290,953	284,127
Contract write-off	269,882	25,716
Realized gain on investments	(136,700)	(106,372)
Unrealized loss on investments	31,163	120,062
Noncash donations	(1,520)	-
(Gain) loss on disposal of fixed asset	386	(400)
(Increase) decrease in:		
Accounts receivable	(583,136)	(443,465)
Prepaid expenses and deposits	(24,252)	24,458
Increase (decrease) in:		
Accounts payable and accrued expenses	(14,134)	(23,443)
Payroll liabilities	(1,367)	(31,056)
Deferred revenue	(75)	(553)
Payments received in excess of billings	<u>(62,143)</u>	<u>(195,490)</u>
Net cash provided by operating activities	<u><u>\$ 536,565</u></u>	<u><u>\$ 151,473</u></u>

The accompanying notes are an integral part of these statements.

JASPER MOUNTAIN
NOTES TO FINANCIAL STATEMENTS

1. Nature of Business and Summary of Significant Accounting Policies, continued

Basis of Presentation

In accordance with U.S. GAAP, Jasper Mountain reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Accordingly, net assets of Jasper Mountain and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets available for general obligations of Jasper Mountain.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that will be met, either by actions of Jasper Mountain and/or the passage of time. When a purpose restriction is met or a time restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities and changes in net assets as net assets released from restrictions.

Permanently restricted net assets - Net assets subject to donor-imposed restrictions that stipulate the resources be maintained permanently by Jasper Mountain. Generally, the donors of these assets permit Jasper Mountain to use all or part of the income earned on any related investments for general purposes. Jasper Mountain has no permanently restricted net assets.

Net assets and all balances and transactions are presented based on the existence or absence of donor-imposed restrictions.

Expenses are reported as decreases in unrestricted net assets. Gains and losses on other assets or liabilities are reported as increases or decreases in unrestricted net assets, unless their use is restricted by explicit donor stipulation or by law.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statements of cash flows, all highly liquid debt instruments purchased with a maturity of three months or less at the time of acquisition are considered to be cash equivalents.

Marketable Securities

Marketable securities are comprised of various fixed income products, debt securities, equity securities, and mutual funds and are carried at fair value with realized and unrealized gains and losses reflected in the statements of activities and changes in net assets.

JASPER MOUNTAIN
NOTES TO FINANCIAL STATEMENTS

1. Nature of Business and Summary of Significant Accounting Policies, continued

Donated Materials and Services, continued

Jasper Mountain also receives donated services from a variety of unpaid volunteers who assist with the programs and construction projects in non-specialized roles. The value of services contributed by these volunteers is not reflected in the financial statements since these services do not meet the criteria for recognition.

Revenue Recognition

Fees for service revenue are recognized when the service is performed and classified to the program which the service relates. Program revenue is reported at its estimated net realizable amount from patients, third-party payers, and others for services rendered.

Grants and contributions of cash and other assets are reported as unrestricted, temporarily restricted, or permanently restricted support, based on any donor stipulations that limit the use of the donated assets. Restricted contributions in the amount of \$4,590 and \$3,010 were received during the years ended June 30, 2017 and 2016, respectively, and were temporarily restricted to construct a new play structure and to purchase school supplies. As of June 30, 2017 and 2016, respectively, \$2,541 and \$-0- of these funds had not been used and are included in temporarily restricted net assets.

Expense Allocation

The expenses of Jasper Mountain are categorized as either program services or supporting services. Program services include direct and indirect costs related to providing the services and activities related to each program of Jasper Mountain. Supporting services include management and general activities that are related to the overall direction of Jasper Mountain, including board activities, general record keeping, business management, and budgeting.

Business Risks and Uncertainties

Jasper Mountain's investments are primarily comprised of mutual funds, debt securities, and equity securities. Significant changes in prevailing interest rates and market conditions may adversely affect the timing and amount of cash flows on such investments and their related values. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in values in the near-term could materially affect Jasper Mountain's financial position and the amounts reported in the statements of activities and change in net assets.

Subsequent Events

Management evaluates events and transactions that occur after the statement of financial position date as potential subsequent events. Management has performed this evaluation through the date of the independent auditor's report.

JASPER MOUNTAIN
NOTES TO FINANCIAL STATEMENTS

5. Concentrations, continued

Deposit risk – Jasper Mountain holds its cash and cash equivalents in bank accounts at three financial institutions. The accounts held at banking institutions are insured up to certain limits by the Federal Deposit Insurance Corporation (FDIC). The accounts, at times, may exceed federally insured limits. Deposits in excess of FDIC insurance limits at June 30, 2017 were \$2,098,243. Management believes Jasper Mountain is not exposed to any significant risk related to uninsured cash and cash equivalents.

6. Fair Value of Financial Instruments

Accounting principles generally accepted in the United States of America define fair value, establish a framework for measuring fair value, and establish a fair value hierarchy that prioritizes the inputs to valuation techniques. Fair value is 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. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability; in the absence of a principal market, the most advantageous market.

Valuation techniques that are consistent with the market, income, or cost approach are used to measure fair value.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

- Level 1: Inputs are quoted prices in active markets for identical assets or liabilities for which the organization has the ability to access at the measurement date.
- Level 2: Inputs (other than quoted prices included within Level 1) that are observable for the asset or liability, either directly or indirectly.
- Level 3: Unobservable inputs for the asset or liability that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. Level 3 assets and liabilities include financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which determination of fair value requires significant management judgment or estimation.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used by Jasper Mountain for assets measured at fair value:

Investments in mutual funds are reported at fair value. These securities are traded in active markets and are valued at quoted market prices. They are generally categorized in Level 1 of the fair value hierarchy.

JASPER MOUNTAIN
NOTES TO FINANCIAL STATEMENTS

6. Fair Value of Financial Instruments, continued

	Assets at Fair Value as of June 30, 2016			
	Carrying Value	Inputs Used to Determine Fair Value		
		Level 1	Level 2	Level 3
Debt securities:				
Corporate bonds	\$ 161,875	\$ -	\$ 161,875	\$ -
Government obligations	72,820	-	72,820	-
Foreign obligations	<u>5,321</u>	<u>-</u>	<u>5,321</u>	<u>-</u>
Total debt securities	<u>240,016</u>	<u>-</u>	<u>240,016</u>	<u>-</u>
Mutual funds:				
Domestic equity growth	711,601	711,601	-	-
Municipal fixed income funds	75,420	75,420	-	-
Fixed income funds	263,234	263,234	-	-
Foreign equity growth	385,659	385,659	-	-
Foreign fixed income	51,933	51,933	-	-
Real estate	109,326	109,326	-	-
Hedged equity	<u>161,752</u>	<u>161,752</u>	<u>-</u>	<u>-</u>
Total mutual funds	<u>1,758,925</u>	<u>1,758,925</u>	<u>-</u>	<u>-</u>
Total investments	<u>\$ 1,998,941</u>	<u>\$ 1,758,925</u>	<u>\$ 240,016</u>	<u>\$ -</u>

7. Reclassifications

Certain prior year amounts have been reclassified to conform to the current year presentation. Such reclassifications had no effect on previously stated net assets or change in net assets.

JASPER MOUNTAIN
SCHEDULE OF FUNCTIONAL REVENUES
For the Year Ended June 30, 2017
(With Comparative Totals for June 30, 2016)

	Program Services									
	Residential Treatment	Academic		Academic		Treatment		Program		2016 Total
		SAFE	SAFE School	Jasper Mtn. School	Jasper Mtn.	Foster Care	Crisis	Total	Other	
Unrestricted revenues										
Out of state	\$ 1,173,626	\$ 6,171	\$ -	\$ -	\$ -	\$ 149,425	\$ -	\$ 1,329,222	\$ -	\$ 1,705,673
School districts										
and Department of Education	-	-	458,564	617,945	-	-	-	1,076,509	-	1,387,667
Private pay	86,632	41,316	245	8,531	722	-	-	137,446	-	151,362
MHO - Mental health	833,141	1,468,221	44,290	46,965	22,150	159,910	-	2,574,677	-	2,107,456
Department of										
Human Services	587,643	721,052	-	65	2,797	-	-	1,311,557	-	825,963
School lunch	20,934	20,934	21,102	20,934	-	-	-	83,904	-	81,832
Contributions	9,466	989	-	59	-	-	-	10,514	42,572	70,139
Other revenue	1,358	-	-	-	-	-	-	1,358	3,724	6,623
Investment income	-	-	-	-	-	-	-	-	147,961	20,439
Billing adjustments	(21,064)	(6,319)	(1,051)	(2,860)	(1,211)	-	-	(32,505)	-	19,406
Total unrestricted revenues	2,691,736	2,252,364	523,150	691,639	173,883	159,910	-	6,492,682	194,257	6,376,550
Temporarily restricted revenues										
Contributions	-	-	-	-	-	-	-	-	4,590	3,010
Total revenues	\$ 2,691,736	\$ 2,252,364	\$ 523,150	\$ 691,639	\$ 173,883	\$ 159,910	\$ -	\$ 6,492,682	\$ 198,847	\$ 6,379,570