

# THE EAGLE EXPRESS

PARK ACADEMY

JANUARY 2009

VOLUME 2, ISSUE 2

## MESSAGE FROM THE DIRECTOR

WOW! What an exciting winter break with all of the beautiful snow. I know that many of you may have been frustrated because you could not get out for purchasing gifts, visiting friends, and doing many of the other things that you had planned. However, I believe this was a gift of time given to us . . . Time to be still, time to be with immediate family members, and time to read the books we have not had time to read. Plus, it gave us time to really reflect on all of our many blessings!



Paula Kinney, Director

Speaking of blessings, this has been a wonderful school year. Our students are doing exceptionally well. We have a great staff; caring and supportive families, and a marvelous Board of Directors who spend as much time advocating for our school as they spend on their "real" jobs.

The exciting news is we were awarded a **\$120,000 grant from the M.J. Murdock Charitable Foundation!** The purpose of the grant is to hire a Development Director whose primary responsibility will be to help carry out our efforts to raise funds for our school by identifying prospective donors and planning major fundraising events. The funds received will enable us to build an endowment and provide more scholarship funding. It was quite an honor to be awarded this grant!

A special thanks to all of you who participated in donating money during our annual giving campaign. All of your dollars will go directly into our much needed scholarship and curriculum budget. One hundred percent of our staff made donations to show their personal support to the school.

Our goal for this next semester is to build a powerful PTO, which I prefer to call FSO (Family, Staff, Organization). We encourage families to help us get started with this process. Please step forward if this is one of your skill sets. We know how busy families are; however, a school is much stronger when families help build the school foundation by helping maintain and sustain its mission.

We are now accepting applications for the 2009-2010 school year. Please contact Kim Barton at (503) 635-3088 with leads. Families whose students are attending the school make the best recruiters!

May you all be blessed with a healthy, happy, and peaceful New Year..

Sincerely,

Paula M. Kinney

### Winter Weather!

**KOIN channel 6, KGW channel 8, KATU channel 2, and several radio stations all report school closures due to inclement weather.**

**Please be reminded that Park Academy follows Lake Oswego School District's school closures .**



## BOARD TRUSTEES

**Piper Park, Founder & President**

**Scott Howard**

**Gary Maffei**

**William Furman**

**Kathy Fong Stevens**

**Harry Merlo**

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## PARENT TOURS

Word of mouth has been our most powerful method for recruiting new students. We welcome referrals and applications are being accepted at all grade levels. If you have relatives, neighbors, or friends from sports clubs, camps, work, activities, temple or church who might be interested in attending Park Academy please direct them to the Park Academy website [www.parkacademy.org](http://www.parkacademy.org) or have them call Kim Barton at 503-635-3088.

Park Academy will be hosting tours for new families interested in our program. Dates for Parent Tours are: January 21, February 4th & 18th, March 4th & 18th and April 8th & 22nd. New Families will have an opportunity to hear about the program and visit classrooms. Tours will start at 9:00 am.

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## FUNDRAISERS

There are only the following fundraisers for the 2008-2009 School Year. See's, a Spring Plant Sale and our end of the year Jog-A-Thon and Carnival. We will also be sending out the Scrip order forms each month. We rely on fundraisers to offset the cost of some of the Field Trips and transportation involved. Please participate and make each fundraiser a success!!!

### SCRIP

We had an outstanding Scrip order this month and half of you haven't even tried it yet!!! Try it, you'll like it. It's great to be able to give your student a Burgerville, Starbucks or any number of combinations of food cards and not be handing out cash all the time. You can also purchase minutes for cell phones and iTunes cards. We will continue to send out reminders and hopefully have 100% participation soon. Once you try it you can't help but notice how convenient and easy it is to support the school in a big (and painless) way. Thank you to all the families who helped make our first Scrip order a resounding success!!!!

## NEWS FROM THE CLASSROOM

The High School Drama class presented a murder mystery dinner theatre, The Ukrainian Uranium Mystery. Parents were invited to enjoy a simple dinner while students presented this ridiculous and entertaining murder mystery. The event was a success, judging by the audience reaction, and the result of a lot of hard work and cooperation on the part of the theatre class.

We had a lot of lovely volunteer help from other students and parents, as well as Kim, who organized the dinner part. The instructor, Rebecca Singer, hopes that in the future, the high school theatre class will reach a level where they are able to offer performances of all types to the general public. Thank you to those who attended, and we look forward to seeing you at future performances.

Please welcome our new student teacher **Will Taylor**. He is presently the wrestling coach at Sherwood High School and is obtaining his Masters Degree in Special Education. He will be working directly with Myrna Soule.

## STUDENT SUPPORT

Congratulations to Patrick Meadors! Of the 3.5 million college-bound sophomores and juniors in the United States who took the Preliminary Aptitude Test in 2008, Patrick scored higher than 93% of the students in reading and higher than 72% of the students in writing.

2007-2008 Yearbooks are available at the Student Support Office for \$20.00.

\*\*\*\*\*"THANK YOU'S"\*\*\*\*\*

- A tremendous thank you to the M.J. Murdock Charitable Trust for granting Park Academy \$120,000 to hire a Development Director!
- Thank you to the Park Foundation for their continued support of Park Academy.

## Save The Dates!

- January 30, 2009 End of the Semester
- February 11, 2009 Socks in Shoes
- February 16, 2009 President's Day
- March 23-27, 2009 Spring Break
- April 10, 2009 Teacher Work Day
- April 27-28, 2009 Parent Conference
- May 25, 2009 Memorial Day
- May 29, 2009 Exhibition Day
- June 8, 2009 Graduation 7:00 PM
- June 9, 2009 Carnival/Last Day of School

## SOCKS IN SHOES

As family members of professionals working with dyslexics, we can have a good conceptual understanding of their problems while still not being able to appreciate the frustration and feelings of failure that these individuals experience daily. Five simulations will show you how it feels to have a learning problem caused by any one of the various types of language based learning differences. This experience will improve your understanding, as well as encourage the use of effective teaching techniques.

RSVP to Kim Barton at 503-635-3088 to attend the presentation on February 11, 2009 at 7:00 PM.

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## Parent Resources - Tax Information

### Tuition at school with dyslexia program is a deductible medical expense

PLR 200521003

IRS privately ruled that tuition for taxpayers' children diagnosed with dyslexia at a school with a program designed to allow them to deal with their medical handicap was a deductible medical expense.

**RIA observation:** Medical science and the media have focused on the wide range of disabilities that may affect young children. Consequently, not only doctors, but parents, teachers, and other care-givers are more aware of the issue, and learning disabilities are more likely to be detected early and properly treated. The treatment for these learning disabilities can place a heavy financial burden on parents, particularly where more than one child is involved. Fortunately, the tax law may help by allowing a partial deduction for the cost of such children's school. However, like other deductible medical expenses, this cost is deductible only to the extent that medical expenses for the year cumulatively exceed 7.5% of the taxpayer's adjusted gross income.

**Background.** Medical care includes the cost of attending a special school designed to compensate for or overcome a physical handicap, in order to qualify the individual for future normal education or for normal living. This includes a school for the teaching of Braille or lip reading. The principal reason for attending must be the special resources for alleviating the handicap. The cost of tuition for ordinary education that is incidental to the special services provided at the school, and the cost of meals and lodging supplied by the school, also is included as a medical expense. (reg. § 1.213-1(e)(1)(v)(a))

**Facts.** Taxpayers, who we'll call Peter and Mary, have two children that have been diagnosed as having disabilities caused by medical conditions, including dyslexia, that handicap their ability to learn. Peter and Mary have enrolled their children in School, which provides each handicapped child with a program of special education designed to enable the child to deal with his medical handicap and move on to study at a regular school.

Peter and Mary asked IRS to rule that the tuition for their dependent children is deductible. **Tuition is a medical expense.** IRS ruled the children are attending School principally to receive medical care in the form of special education in those years each child is diagnosed as having a medical condition that handicaps his ability to learn. Their tuition at School is a medical care expense deductible under Code Sec. 213(a) for the years they continue to be diagnosed as medically handicapped.

IRS said that special education includes giving remedial language training to correct a condition caused by a birth defect, or overcoming other disabilities. Dyslexia can also be sufficiently severe as to be such a handicap.

**RIA observation:** Similarly, special education includes programs dealing with attention deficit hyperactivity disorder (ADHD) and similar diagnosed afflictions of the young.

IRS explained that normal education is not medical care because it is not designed to help someone overcome a medical disability. Thus, for education to be medical care, a physician or other qualified professional must diagnose a medical condition requiring special education to correct that condition. The school need not employ doctors to provide that special education, but must have a professional staff competent to design and supervise a curriculum providing medical care. Overcoming the learning disabilities must be a principal reason for attending the school, and any ordinary education received must be incidental to the special education provided.

**RIA observation:** The Tax Court has rarely considered a "regular" private school to be a special school. Although the individual attention, small class size, and strict discipline characteristic of good private schools often are beneficial to students suffering from mental or physical defects or illnesses, these schools rarely qualify. Similarly, the Tax Court has held that, where students who are blind, deaf, or have epilepsy go to private schools because they allow the students to attend school in a normal setting, the schools are not special schools because their purpose is academic, rather than therapeutic.

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IRS cautioned Peter and Mary that whether tuition is deductible doesn't depend on whether School is a "special school." Deductibility depends on what the school provides an individual. A school can have a normal education program for most students, and special education program for those who need it. Thus, a school can be "special" for one student but not for another.

**RIA observation:** The Tax Courts has held and IRS has privately ruled that, where a school attended by a student with a medical problem doesn't qualify as a special school because the ordinary education isn't incidental to the special services provided, the costs of the special program or special treatment (but not the entire tuition) may still be a deductible medical expense. atu

You will need tax form 8917 the Tuition and Fees Deduction.

## GENERAL HOMEWORK TIPS FOR PARENTS

**Make sure your child has a quiet, well-lit place to do homework.** Avoid having your child do homework with the television on or in places with other distractions, such as people coming and going.

**Make sure the materials your child needs, such as paper, pencils and a dictionary, are available.** Ask your child if special materials will be needed for some projects and get them in advance.

**Help your child with time management.** Establish a set time each day for doing homework. Don't let your child leave homework until just before bedtime. Think about using a weekend morning or afternoon for working on big projects, especially if the project involves getting together with classmates.

**Be positive about homework.** Tell your child how important school is. The attitude you express about homework will be the attitude your child acquires.

**When your child does homework, you do homework.** Show your child that the skills they are learning are related to things you do as an adult. If your child is reading, you read too. If your child is doing math, balance your checkbook.

**When your child asks for help, provide guidance, not answers.** Giving answers means your child will not learn the material. Too much help teaches your child that when the going gets rough, someone will do the work for him or her.

**When the teacher asks that you play a role in homework, do it.** Cooperate with the teacher. It shows your child that the school and home are a team. Follow the directions given by the teacher.

**If homework is meant to be done by your child alone, stay away.** Too much parent involvement can prevent homework from having some positive effects. Homework is a great way for kids to develop independent, lifelong learning skills.

**Stay informed.** Talk with your child's teacher. Make sure you know the purpose of homework and what your child's class rules are.

**Help your child figure out what is hard homework and what is easy homework.** Have your child do the hard work first. This will mean he will be most alert when facing the biggest challenges. Easy material will seem to go fast when fatigue begins to set in.

**Watch your child for signs of failure and frustration.** Let your child take a short break if she is having trouble keeping her mind on an assignment.

**Reward progress in homework.** If your child has been successful in homework completion and is working hard, celebrate that success with a special event (e.g., pizza, a walk, a trip to the park) to reinforce the positive effort.