



Memorandum

Date: July 13, 2026

To: Board of Directors of the Pendleton School District 16R

From: Michelle Jones, Director of Business Services

Subject: June 30, 2026 Financial Report

Proposal:

Expenditures

Salaries and benefits reflect final compensation for any staff that is retiring or resigning. Contract Education expenditures are the total cost to the district to provide Pendleton Virtual Learning Academy through InterMountain ESD, and those costs are offset by the collection of revenue through the State School Fund for those students.

Revenue

Revenue for the fiscal year-end is in line with projections. Property tax collections for 2025/26 were approximately 95%.

Recommendation: Michelle Jones, Director of Business Services, recommends the June 30, 2026 financial reports be approved.