

**BOARD OF EDUCATION
UMATILLA COUNTY SCHOOL DISTRICT 8R, HERMISTON**

**There will be a Regular Meeting of the
Board of Education of the Umatilla County School District 8R
at Hermiston School District Offices
Boardroom
305 S.W. 11th Street.
Hermiston, Oregon 97838
Monday, December 13, 2021, 5:30 PM**

**Briana Cortaberria
Executive Assistant to the
Superintendent and Board of Education**

AGENDA

- 1. CALL TO ORDER REGULAR MEETING (5:30 p.m.)** *Chair Goller*
- 2. EXECUTIVE SESSION (5:30 p.m.)** 3
- 3. INTRODUCTORY ITEMS (6:30 p.m.)** *Chair Goller*
 1. Pledge of Allegiance
 2. Adoption of Agenda 4
 3. Approval of Minutes 5
- 4. PRESENTATIONS AND RECOGNITIONS (6:35 p.m.)**
 1. Hermiston High School FFA
 2. Auditor's Report *Mr. Stoddard* 13
- 5. COMMUNICATIONS AND ANNOUNCEMENTS (6:55 p.m.)**
 1. Oregon School Employees Association *Ms. Smith*
 2. Hermiston Association of Teachers *Ms. Fisher*
 3. Student Board Representative *Mr. Purswell*
- 6. REPORTS (7:10 p.m.)**
 1. Board of Education *Chair Goller*
Board of Education Goals
 1. Academic Achievement. Schools will demonstrate continuous improvement in all measured areas for each student.
 2. Stewardship. Maintain sound fiscal stewardship of community resources consistent with board policy.
 3. Community. Schools will provide specific community outreach, at least twice annually, in culturally relevant ways to encourage parent/guardian partnerships in advancing student achievement.
 2. Business Office *Ms. Saul*
 1. Financial Reports 16
 3. Superintendent's Office *Dr. Mooney*
 1. Enrollment Report 19
- 7. STUDY ITEMS (7:35 p.m.)**
 1. District Professional Development & Coaching with ICLE *Mr. Farley & Mr. Depew* 22

* Timing of agenda is not meant to be time specific. Instead the time identified is for pacing purposes only. The Board of Education may modify the agenda and the order in which items are taken for consideration.

** Consent agenda items are considered for action as an entire group. Details for these items are available for public inspection at the District Office.

*** Members of the public who wish to address the Board of Education should notify the Board Chairman or Superintendent prior to the meeting. The Board of Education normally accepts public comment only at its regularly scheduled meetings. Public comment is not normally accepted at Special Meetings/work sessions.

Presentation (Dynamic)

8. PUBLIC COMMENTS (8:05 p.m.) Chair Goller 33

Welcome. This is the time we reserve in our meeting for public comment. Anyone wishing to address the board should stand and be recognized, then move forward to the microphone at the center table. Prior to making your comments, please state your first and last name, home address, and school or topic. Please limit your comments to a maximum of three (3) minutes and address them to me.

The Hermiston School District Board of Education also accepts public comment in writing to communications@hermiston.org prior to this meeting. Members of the community wishing to provide written comments submitted those statements to the district by 12:00 pm today.

According to Board policy KL, any complaint regarding a specific employee of the Hermiston School District must be routed through the superintendent's office.

Is there anyone here tonight who would like to address the board?

9. CONSENT ITEMS* (8:20 p.m.)

- 1. Human Resources Department
 - 1. Personnel Appointments 34
 - 2. Personnel Resignations 35
 - 3. Extra Responsibility & Extra Duty Contracts 36
- 2. Business Office
 - 1. Acceptance of Gifts 38
 - 2. 2020-21 Audit Report 47
 - 3. Budget Appropriation 227
- 3. Superintendent's Office
 - 1. Policy Review - First Reading 229

10. ACTION ITEMS (8:25 p.m.)

- 1. Loma Vista Elementary School Institution ID 303

11. CALENDAR/FUTURE ITEMS (8:35 p.m.)

- 1. Future Agenda Item Discussion *Mr. Goller*
- 2. Calendar Review *Ms. Cortaberria* 304

12. ADJOURN (8:45 p.m.)

ORS 192.660(2)(i): 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.

YouTube live stream link: [Hermiston School District - Regular School Board Meeting 12/13/21](#)

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**BOARD OF EDUCATION
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
HERMISTON, OREGON**

December 13, 2021

2.0 EXECUTIVE SESSION

The board of education will now meet in executive session pursuant to the following Oregon Revised Statute(s):

	Statutory Citation	Subject	Media Permitted?
	ORS 192.660(2)(a)	To consider the employment of a public officer, employee, staff member or individual agent.	Yes
	ORS 192.660(2)(b)	To consider the dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent who does not request an open hearing.	Yes
	ORS 192.660(2)(d)	To conduct deliberations with persons designated by the governing body to carry on labor negotiations.	No
	ORS 192.660(2)(e)	To conduct deliberations with persons designated by the governing body to negotiate real property transactions.	Yes
	ORS 192.660(2)(f)	To consider information or records that are exempt by law from public inspection.	Yes
	ORS 192.660(2)(h)	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.	No
X	ORS 192.660(2)(i)	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.	Yes
	ORS 192.660(2)(k)	To consider matters relating to school safety or a plan that responds to safety threats made toward a school.	Yes
	ORS 332.061(1)	To conduct a hearing to expel minor students or to examine confidential medical records	No

The Hermiston School District Board of Education will now meet in executive session pursuant to ORS **(per above)**. Representatives of the news media and designated staff shall be allowed to attend the executive session. All other members of the audience are asked to leave the room. Representatives of the news media are specifically directed not to report on or otherwise disclose any of the deliberations or anything said about these subjects during the executive session, except to state the general subject of the session as previously announced. No decision may be made in executive session, except for a student expulsion. At the end of the executive session, the board will return to open session and welcome the audience back into the room.

Attorney General's Public Records and Meetings Manual, p. K-9.

Board Policy BDC-AR: Executive Sessions – News Media
<http://policy.osba.org/hermiston/AB/BDC%20R%20G1.PDF>

**BOARD OF EDUCATION
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
HERMISTON, OREGON**

December 13, 2021

SUPERINTENDENT'S RECOMMENDATION

3.0 INTRODUCTORY ITEMS

3.2 TOPIC: Adoption of the Agenda

It is recommended.

RECOMMENDATION:

. that the Board of Education adopts the agenda as presented.

bc

**REGULAR MEETING
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
November 8, 2021**

1 CALL TO ORDER

Chair Goller called the meeting to order at 6:30 p.m.

Hermiston School Board members present: Ms. Karen Sherman, Mr. Josh Goller, Ms. Ginny Holthus, Ms. Bonnie Luisi, Mr. Dain Gardner, and Ms. Sally Hansell

Also in attendance were: Superintendent of Schools Dr. Tricia Mooney, Director of Business Services Katie Saul, and Executive Assistant to the Superintendent and Board Briana Cortaberra
Absent member(s): Mr. Bryan Medelez

2 INTRODUCTORY ITEMS

2.1 Pledge of Allegiance

Chair Goller led everyone in the Pledge of Allegiance.

2.2 Adoption of Agenda

Ms. Luisi made a motion to adopt the agenda as presented, which was seconded by Ms. Sherman.

The motion passed 6-0.

2.3 Approval of Minutes

Regular Meeting, October 11, 2021 – A motion was made by Ms. Holthus and seconded by Ms. Luisi that the Board of Education approves the minutes of the regular meeting held on October 11, 2021.

The motion passed 6-0.

Special Meeting, October 26, 2021 – A motion was made by Ms. Holthus and seconded by Ms. Sherman that the Board of Education approves the minutes of the special meeting held on October 26, 2021.

The motion passed 6-0.

3 PRESENTATIONS AND RECOGNITIONS

3.1 Hermiston High School Slow-pitch Softball

Athletics & Activities Director Mr. Larry Usher introduced HHS Slowpitch Softball Coach Amy Stone and her team who earned fourth place in the WIAA 2A/3A Slowpitch Softball Tournament. The team was recognized by the board with a certificate of excellence.

4 COMMUNICATIONS AND ANNOUNCEMENTS

4.1 Oregon School Employees Association

Ms. Smith was not in attendance to address the board.

4.2 Hermiston Association of Teachers

HAT President Tammy Fisher spoke to the board, stating HAT's excitement of having students in the building and participating in activities. She commented on union business partners, student conferences, and teacher efforts and work ethic during the pandemic.

4.3 Student Board Representative

Mr. Nick Purswell shared Hermiston High School student leadership activities, highlighting a blood drive, homecoming, Oregon Association of Student Councils virtual conference, winter athletics, and social-emotional health supports.

5 REPORTS

5.1 Board of Education

The Board members shared of events and activities in which they participated or attended since the last Board meeting, highlighting conferences, high school athletics, board committee meetings, and community youth sport activities.

5.2 Business Office

5.2.1 Financial Reports

Director of Business Services Saul shared the revenue, expenditure, and ending fund balance financial forecast reports for September 2021, all of which are green and yield a 12.70% EFB

5.3 Superintendent's Office

5.3.1 Enrollment Report

Dr. Mooney spoke to the enrollment report as of October 29, which shows the typical trend, up from last month but less than this time last year. She spoke to looking toward the future and investing in education, especially after the pandemic.

Dr. Mooney stated that the high school FFA team will be recognized at the board's December meeting.

She commented on upcoming meetings and calendar dates, as well as hiring for Loma Vista Elementary School.

Dr. Mooney addressed bond projects – the supply chain and report to city council – and district plans for student immunizations.

6 STUDY ITEMS

6.1 Special Programs & Student Services

Special Programs Director Neely McKay and Student Services Director Dan Greenough gave a department presentation.

Director Greenough started, addressing social-emotional learning and supports, and he highlighted key work areas for student services. He spoke to systems and networks of support for students.

Director McKay spoke to special education and Section 504 Plan referrals, explaining the differences and processes.

The directors responded to board member questions.

6.2 Board-Community Operating Agreement

Chair Goller readdressed the board-community operating agreement, as initiated at the previous meeting. Draft documents were provided and read through for the members' consideration.

Due to the minimalism of Draft 1, it was not discussed further. The members further reviewed and compared Drafts 2 and 3, commenting on the specific language used.

7 PUBLIC COMMENTS

The board received in-person comment on the board-community operating agreement: the language used and a rubric to gauge success in meeting the items.

8 CONSENT ITEMS

A motion was made by Ms. Sherman, seconded by Mr. Gardner, and passed 6-0 that the Board of Education approves consent items 8.1.1 thru 8.1.4.

8.1 Human Resources Department

8.1.1 Personnel Appointments

Approve the appointment of the following employees:

Jessica Marcy Bacon	EL Assistant	Highland Hills Elementary
Alexandra Cox	Special Education Assistant	Highland Hills Elementary
Kimberly Rodriguez	EL Assistant	Sunset Elementary
Apollo Shipp	Custodian	Hermiston High School

8.1.2 Personnel Resignations

Approve the resignation of the following employees:

Shandie Britt	Agriculture Science Teacher	Hermiston High School
Stephanie Edwards	Special Education Assistant	Highland Hills Elementary
Kaleigh Johnson	Agriculture Science Teacher	Hermiston High School
Brent Parks	Construction Technology Teacher	Hermiston High School

8.1.3 Extra Responsibility Contracts

Approves the following extra responsibility contracts:

Jessica Gormley	Assistant Girls Wrestling Coach	Hermiston High School
Ericka Hearne	Speech & Debate Advisor	Hermiston High School
Leonides Ornelas	FCCLA Advisor	Hermiston High School **

**Building Budget Funded

8.1.4 Extra Duty Contracts

Approves the following extra duty contracts:

9 ACTION ITEMS

9.1 Board-Community Operating Agreement

A motion was made by Ms. Sherman and seconded by Mr. Gardner that the Board of Education adopt Draft 3 of the Board-Community Operating Agreement as presented. Comment was made about the timeliness of adopting this agreement, potentially without additional community input. The motion passed 6-0.

9.2 OSBA Board of Directors – Position 2

Chair Goller introduced the item and provided information on the applicants. A motion was made by Ms. Sherman that the Board of Education support Emily Smith for the OSBA Board of Director Position 2, which was seconded by Ms. Luisi. With a motion on the table, the board members provided comments and opinions on the candidates. The motion passed 4 to 2. Ms. Sherman, Mr. Goller, Ms. Holthus, and Ms. Luisi voting in favor. Ms. Hansell and Mr. Gardner voted against.

9.3 OSBA Legislative Policy Committee – Position 2

A motion was made by Ms. Luisi and seconded by Ms. Holthus that the Board of Education support Judy Richardson for the OSBA Legislative Policy Committee – Position 2. Mr. Gardner provided comments on the candidate. The motion passed 4-1-1. Ms. Sherman, Mr. Goller, Ms. Holthus, and Ms. Luisi voting in favor. Mr. Gardner voted against, and Ms. Hansell abstained.

10 CALENDAR/FUTURE ITEMS

10.1 Future Agenda Item Discussion

No items were brought forward for future consideration.

10.2 Calendar Review

Upcoming calendars were reviewed.

11 ADJOURN

A motion was made by Ms. Holthus and seconded by Ms. Luisi to adjourn the meeting. The motion passed 6-0.

Chair Goller adjourned the regular meeting at 8:26 p.m.

Date

Chairman

Superintendent/Clerk

Secretary

DRAFT

**BOARD OF EDUCATION SPECIAL MEETING
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
November 22, 2021**

1 CALL TO ORDER

Chair Josh Goller called the meeting to order at 6:30 p.m.

Hermiston School Board members present: Mr. Josh Goller, Ms. Karen Sherman, Ms. Bonnie Luisi, Mr. Dain Gardner, Ms. Sally Hansell, Mr. Bryan Medelez, and Ms. Ginny Holthus

Also in attendance were: Assistant Superintendent Jake Bacon and Executive Assistant to the Superintendent and Board Briana Cortaberria

2 INTRODUCTORY ITEMS

2.1 Pledge of Allegiance

Chair Josh Goller invited Highland Hills Elementary School students forward to lead the Pledge of Allegiance.

2.2 Adoption of Agenda

Item 5.0 Public Comment was added to the agenda after its release.

A motion was made by Ms. Holthus and seconded by Mr. Gardner to adopt the agenda as presented. The motion passed 7-0.

3 PRESENTATIONS & COMMUNICATIONS

3.1 School Update

Highland Hills Elementary School Principal Becky Bacon introduced her Leadership Team. The group spoke to the team's leadership goals, referencing Conscious Discipline activities that support the goals.

3.2 Bond Projects Update

Wenaha Group Senior Project Manager Scott Rogers provided a bond projects update, commenting on project construction on the prototypical elementary schools & the HHS softball facility and design work on the HHS classroom addition & district-wide upgrades. He proceeded by sharing site plans and building layouts for the two elementary schools. Mr. Rogers also provided basic site plans, referenced the budget dashboard and Rocky Heights Elementary School property boundary, and reported the next Bond Oversight Committee meeting.

4 REPORTS

4.1 Board of Education

The board members spoke of events and activities in which they participated or attended since the last board meeting, highlighting board committee meetings, an OSBA webinar, student athletics and activities, and the HHES presentation.

5 PUBLIC COMMENT

No one in attendance addressed the board with comments.

6 STUDY ITEMS

6.1 Instructional Coaching Model

Education Directors Scott Depew and Jerad Farley presented the district's Instructional Coaching Model. Farley initiated the talk with a review of Alignment for Student Achievement, explaining where instructional coaching fits.

Farley stated the main role of an instructional coach is "teaching instructional practice improvement." He then explained the elements of the coaching model and steps of the coaching cycle.

Depew informed the board of instructional leadership, referencing primary beliefs of instructional coaching.

The duo concluded by introducing the district's coaches and taking questions.

7 CALENDAR/FUTURE ITEMS

7.1 Future Agenda Item Discussion

It was requested that committee members report out to the greater board on recent meetings and that the board have a discussion about COVID levels and safety procedures.

7.2 Calendar Review

Ms. Cortaberra reviewed future calendars.

Chair Goller stated the respective ORS under which the Board would meet in Executive Session:

- ORS 192.660(2)(e): to conduct deliberations with persons designated by the governing body to negotiate real property transactions.

Chair Goller recessed the Regular Meeting at 8:35 p.m.

8 EXECUTIVE SESSION

Chair Goller opened the executive session at 8:45 p.m.

Assistant Superintendent Bacon and Ms. Cortaberra attended the session with the seven present board members.

Dr. Mooney was present via conference call.

8.1 ORS 192.660(2)(e)

Chair Goller closed the executive session at 9:00 p.m.

Chair Goller reconvened the regular meeting at 9:00 p.m.

9 ADJOURN

A motion was made by Ms. Luisi and seconded by Mr. Medelez to adjourn the meeting. The motion passed 7-0.

Chair Goller adjourned the special meeting at 9:01 p.m.

Date

Chair

Superintendent/Clerk

Secretary to the Board

DRAFT

BARNETT & MORO, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

495 E. Main
Hermiston, OR 97838
(541) 567-5215
(541) 567-0497 Fax

DENNIS L. BARNETT, C.P.A.
KRISTIE L. SHASTEEN, C.P.A.
CAMERON W. ANDERSON, C.P.A.
RICHARD L. STODDARD, C.P.A.
BETSY J. BENNETT, C.P.A.
PAUL A. BARNETT, C.P.A.
REBECCA K. RAMOS BAUTISTA, C.P.A.
MITCHELL L. BOYLAN, C.P.A.

GERALD J. MORO, C.P.A. EMERITUS

November 19, 2021

To the Superintendent and
Board of Education
Umatilla County School District No. 8R
305 SW 11th Street
Hermiston, OR 97838

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County School District No. 8R for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 11, 2021. Professional standards require that we provide you with the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for selection and use of appropriate accounting policies. The significant accounting policies used by Umatilla County School District No. 8R are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Umatilla County School District No. 8R during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the 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 financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was management's estimate of the useful lives of depreciable assets. Management's estimate was based on past experience. We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each of the opinion unit's financial statements taken as a whole.

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 financial statements or the auditor's 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 dated November 19, 2021.

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 Umatilla County School District No. 8R's financial statements or a determination of the type of auditor's 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 retention as Umatilla County School District No. 8R's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information which accompanies the financial statements but is not RSI. 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 financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Umatilla County School District No. 8R

Page 3

November 19, 2021

We were not engaged to report on the introductory section, other financial schedules and statistical section, which accompany the financial statements but are not RSI. 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.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Umatilla County School District No. 8R and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,
Barnett & Moro, P.C.

A handwritten signature in blue ink, appearing to read "R. L. Stoddard", with a long horizontal flourish extending to the right.

Richard L. Stoddard, Shareholder

GENERAL FUND REVENUE DATA ENTRY REPORT

MONTH	TAXES	INTST/FEES	INTER	STATE SSF	STATE OTH	FEDERAL	OTHER	TOTAL PROJ.	TOTAL ACT.	VARIANCE	
JUL PRO	\$ -	\$ 46,385	\$ -	\$ 8,235,707	\$ -	\$ -	\$ -	\$ 8,282,092		\$ (14,017)	-0.17%
JUL ACT	\$ -	\$ 32,368	\$ -	\$ 8,235,707	\$ -	\$ -	\$ -	\$ -	\$ 8,268,075	\$ (14,017)	YTD
AUG PRO	\$ 40,687	\$ 57,040	\$ 274,854	\$ 4,116,866	\$ -	\$ -	\$ -	\$ 4,489,447		\$ 74,876	1.67%
AUG ACT	\$ 58,700	\$ 115,386	\$ 274,854	\$ 4,115,383	\$ -	\$ -	\$ -		\$ 4,564,323	\$ 60,859	YTD
SEP PRO	\$ 44,696	\$ 84,891	\$ 91,618	\$ 4,116,866	\$ -	\$ -	\$ -	\$ 4,338,071		\$ (60,347)	-1.39%
SEP ACT	\$ 17,092	\$ 53,631	\$ 91,618	\$ 4,115,383	\$ -	\$ -	\$ -		\$ 4,277,724	\$ 512	YTD
OCT PRO	\$ 116,683	\$ 81,865	\$ 91,618	\$ 4,116,866	\$ -	\$ -	\$ -	\$ 4,407,032		\$ (108,925)	-2.47%
OCT ACT	\$ 54,829	\$ 36,277	\$ 91,618	\$ 4,115,383	\$ -	\$ -	\$ -		\$ 4,298,107	\$ (108,413)	YTD
NOV PRO	\$ 8,647,521	\$ 58,614	\$ 91,618	\$ 4,116,866	\$ -	\$ -	\$ -	\$ 12,914,619			0.00%
NOV ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
DEC PRO	\$ 423,627	\$ 72,408	\$ 1,480,373	\$ 4,116,866	\$ -	\$ -	\$ -	\$ 6,093,274			0.00%
DEC ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
JAN PRO	\$ 178,439	\$ 85,874	\$ 266,618	\$ 4,116,866	\$ 288,076	\$ -	\$ -	\$ 4,935,873			0.00%
JAN ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
FEB PRO	\$ 179,475	\$ 65,974	\$ 91,618	\$ 4,116,866	\$ -	\$ -	\$ -	\$ 4,453,933			0.00%
FEB ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
MAR PRO	\$ 135,855	\$ 62,561	\$ 121,618	\$ 4,116,866	\$ -	\$ -	\$ -	\$ 4,436,900			0.00%
MAR ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
APR PRO	\$ 50,595	\$ 59,164	\$ 91,618	\$ 4,116,866	\$ -	\$ -	\$ -	\$ 4,318,243			0.00%
APR ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
MAY PRO	\$ 199,044	\$ 56,012	\$ 50,685	\$ 4,116,866	\$ 50,000	\$ -	\$ -	\$ 4,472,607			0.00%
MAY ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
JUN PRO	\$ 105,416	\$ 36,212	\$ -	\$ -	\$ 288,076	\$ -	\$ -	\$ 429,704			0.00%
JUN ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
Projected	\$ 10,122,038	\$ 767,000	\$ 2,652,237	\$ 49,404,367	\$ 626,152	\$ -	\$ -	\$ 63,571,794			
Budget Book	\$ 10,122,038	\$ 817,000	\$ 2,689,545	\$ 49,299,847	\$ 631,575	\$ -	\$ 1,255,000	\$ 64,815,005			
Variance	\$ -	\$ (50,000)	\$ (37,308)	\$ 104,520	\$ (5,423)	\$ -	\$ (1,255,000)	\$ (1,243,211)			
TOT ACT	\$ 130,622	\$ 237,662	\$ 458,089	\$ 20,581,856	\$ -	\$ -	\$ -	\$ 21,408,228	FORECAST ACT	\$	63,463,381
% collected	1.29%	30.99%	17.27%	41.66%	0.00%	#DIV/0!	#DIV/0!	33.68%			

NOTE:

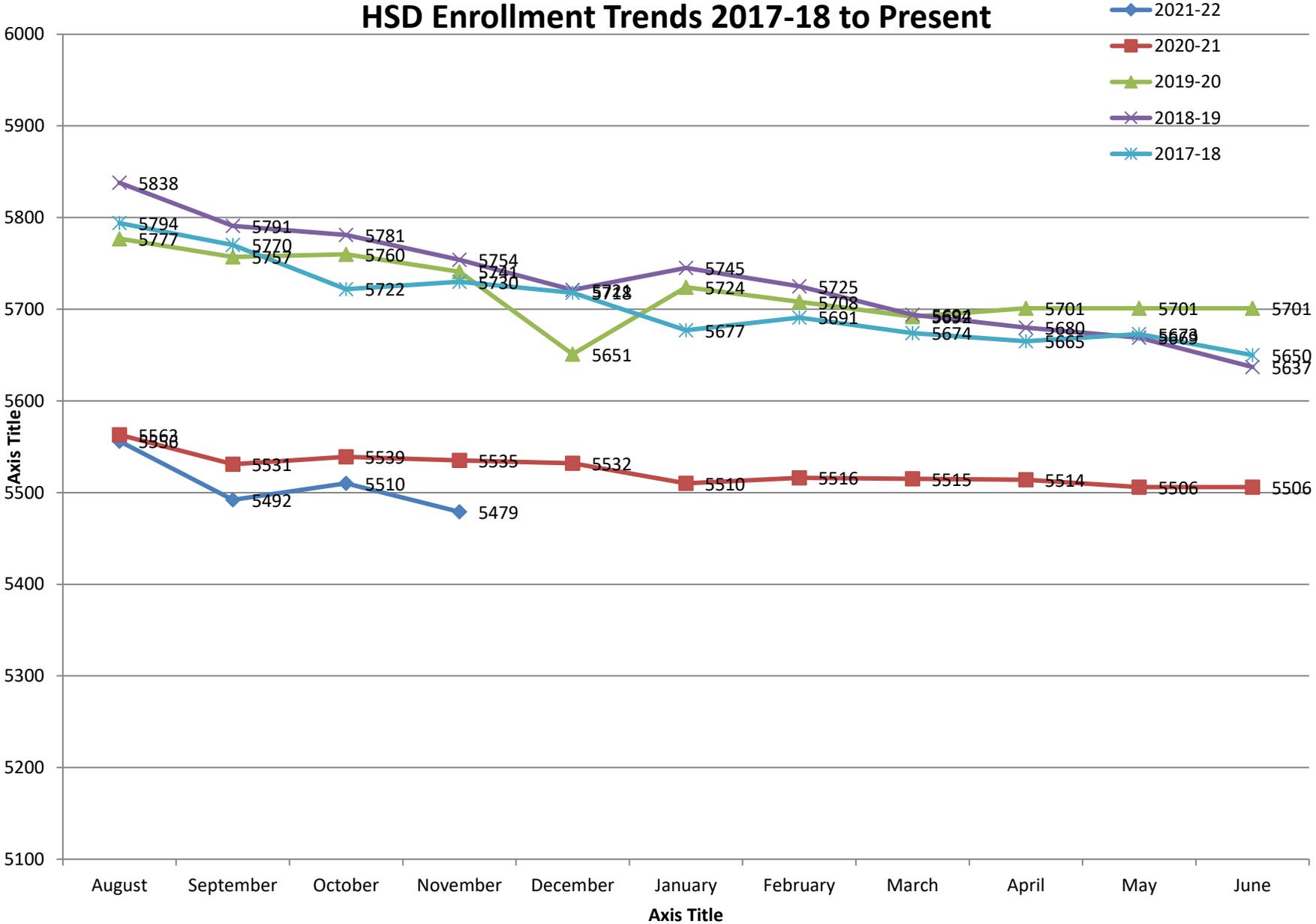
LEGEND	Above or within 2.00% of projection	Between 2.01% & 5.00% below	Below 5.01% of projection
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GENERAL FUND EXPENDITURE DATA ENTRY REPORT								
MONTH	PROJ. P/R	ACTUAL P/R	PROJ. A/P	ACTUAL A/P	TOTAL		VARIANCE	
JULY PROJECTED	889,136		\$ 1,071,982		\$ 1,961,118	MONTHLY	\$ 10,292	0.52%
JULY ACTUAL		\$ 842,634		\$ 1,128,776	\$ 1,971,410	YTD	\$ 10,292	0.52%
AUGUST PROJECTED	1,032,301		\$ 931,363		\$ 1,963,664	MONTHLY	\$ 31,659	1.61%
AUGUST ACTUAL		\$ 938,391		\$ 1,056,933	\$ 1,995,323	YTD	\$ 41,952	1.07%
SEPTEMBER PROJECTED	4,597,802		\$ 818,978		\$ 5,416,780	MONTHLY	\$ (388,845)	-7.18%
SEPTEMBER ACTUAL		\$ 4,267,821		\$ 760,114	\$ 5,027,935	YTD	\$ (346,893)	-3.71%
OCTOBER PROJECTED	4,727,314		\$ 919,937		\$ 5,647,251	MONTHLY	\$ (513,772)	-9.10%
OCTOBER ACTUAL		\$ 4,493,617		\$ 639,862	\$ 5,133,479	YTD	\$ (860,665)	-5.74%
NOVEMBER PROJECTED	4,799,989		\$ 834,522		\$ 5,634,511	MONTHLY	\$ (5,634,511)	-100.00%
NOVEMBER ACTUAL		\$ -		\$ -	\$ -	YTD	\$ (6,495,176)	-31.49%
DECEMBER PROJECTED	4,673,812		\$ 872,160		\$ 5,545,972	MONTHLY	\$ (5,545,972)	-100.00%
DECEMBER ACTUAL		\$ -		\$ -	\$ -	YTD	\$ (12,041,148)	-46.01%
JANUARY PROJECTED	4,614,359		\$ 915,922		\$ 5,530,281	MONTHLY	\$ (5,530,281)	-100.00%
JANUARY ACTUAL		\$ -		\$ -	\$ -	YTD	\$ (17,571,429)	-55.43%
FEBRUARY PROJECTED	4,864,918		\$ 814,219		\$ 5,679,137	MONTHLY	\$ (5,679,137)	-100.00%
FEBRUARY ACTUAL		\$ -		\$ -	\$ -	YTD	\$ (23,250,566)	-62.20%
MARCH PROJECTED	4,626,818		\$ 846,948		\$ 5,473,766	MONTHLY	\$ (5,473,766)	-100.00%
MARCH ACTUAL		\$ -		\$ -	\$ -	YTD	\$ (28,724,332)	-67.03%
APRIL PROJECTED	4,623,152		\$ 910,798		\$ 5,533,950	MONTHLY	\$ (5,533,950)	-100.00%
APRIL ACTUAL		\$ -		\$ -	\$ -	YTD	\$ (34,258,282)	-70.80%
MAY PROJECTED	7,920,614		\$ 1,410,919		\$ 9,331,533	MONTHLY	\$ (9,331,533)	-100.00%
MAY ACTUAL		\$ -		\$ -	\$ -	YTD	\$ (43,589,815)	-75.52%
JUNE PROJECTED	8,318,184		\$ 2,034,185		\$ 10,352,369	MONTHLY	\$ (10,352,369)	-100.00%
JUNE ACTUAL		\$ -		\$ -	\$ -	YTD	\$ (53,942,184)	-79.24%
PROJECTED	\$ 55,688,399		\$ 12,381,933		\$ 68,070,332			
BUDGET BOOK	\$ 57,525,339		\$ 12,507,003		\$ 70,032,342			
VARIANCE	\$ 1,836,940		\$ 125,070		\$ 1,962,010	(proj. difference in budgeted expenditures)		
TOTAL ACTUAL		\$ 10,542,463		\$ 3,585,685	\$ 14,128,148	FORECAST ACT	\$	67,209,667
% spent to date		18.93%		28.96%	20.76%			
Note:								
LEGEND MONTHLY	Below or within 2.00%	Between 2.01% & 5.00% above			Above 5.01% of projection			
LEGEND YTD	Below or within 2.00%	Between 2.01% & 5.00% above			Above 5.01% of projection			

GENERAL FUND MONTHLY ENDING FUND BALANCE REPORT

DATE	Revenue	Expenditure	Ending Fund Balance	Variance	EFB Monthly Projection for Year End
1-Jul-21 PROJECTED			\$ 14,000,000		
ACTUAL			\$ 14,000,000		
31-Jul-21 PROJECTED	\$ 8,282,092	\$ 1,961,118	\$ 20,320,974		
ACTUAL	\$ 8,268,075	\$ 1,971,410	\$ 20,296,664	\$ (24,310)	-0.12%
31-Aug-21 PROJECTED	\$ 4,489,447	\$ 1,963,664	\$ 22,846,757		
ACTUAL	\$ 4,564,323	\$ 1,995,323	\$ 22,865,664	\$ 18,907	0.08%
30-Sep-21 PROJECTED	\$ 4,338,071	\$ 5,416,780	\$ 21,768,047		
ACTUAL	\$ 4,277,724	\$ 5,027,935	\$ 22,115,452	\$ 347,405	1.60%
31-Oct-21 PROJECTED	\$ 4,407,032	\$ 5,647,251	\$ 20,527,828		
ACTUAL	\$ 4,298,107	\$ 5,133,479	\$ 21,280,081	\$ 752,253	3.66%
30-Nov-21 PROJECTED	\$ 12,914,619	\$ 5,634,511	\$ 27,807,936		
ACTUAL	\$ -	\$ -	\$ 21,280,081		0.00%
31-Dec-21 PROJECTED	\$ 6,093,274	\$ 5,545,972	\$ 28,355,238		
ACTUAL	\$ -	\$ -	\$ 21,280,081		0.00%
31-Jan-22 PROJECTED	\$ 4,935,873	\$ 5,530,281	\$ 27,760,830		
ACTUAL	\$ -	\$ -	\$ 21,280,081		0.00%
28-Feb-22 PROJECTED	\$ 4,453,933	\$ 5,679,137	\$ 26,535,626		
ACTUAL	\$ -	\$ -	\$ 21,280,081		0.00%
31-Mar-22 PROJECTED	\$ 4,436,900	\$ 5,473,766	\$ 25,498,759		
ACTUAL	\$ -	\$ -	\$ 21,280,081		0.00%
30-Apr-22 PROJECTED	\$ 4,318,243	\$ 5,533,950	\$ 24,283,052		
ACTUAL	\$ -	\$ -	\$ 21,280,081		0.00%
31-May-22 PROJECTED	\$ 4,472,607	\$ 9,331,533	\$ 19,424,127		
ACTUAL	\$ -	\$ -	\$ 21,280,081		0.00%
30-Jun-22 PROJECTED	\$ 429,704	\$ 10,352,369	\$ 9,501,462		
ACTUAL	\$ -	\$ -	\$ 21,280,081		0.00%
INITIAL FORECASTED EFB	\$ 63,571,794	\$ 68,070,332	\$ 9,501,462		12.25%
ACTUALS TO DATE	\$ 21,408,228	\$ 14,128,148			
ANTICIPATED ACTUALS*	\$63,463,381	\$67,209,667	\$ 10,253,714		13.24%
Monthly Comp.	Above or within 2.00% of projection	Between 2.01% & 5.00% below projection	Below 5.01% of projection		
	*Calculated using actuals through the current month and projected revenue and expenditures for future months				
NOTE:	Estimated; amount may change, depending on 2020-2021 fiscal year end adjustments				
ENDING FUND BALANCE LEGEND	8.00% to 9.00% and above	Between 7.99% to 7.50%	7.49% and below		18

HSD Enrollment Trends 2017-18 to Present



11/30/2021 HERMISTON SCHOOL DISTRICT 8R - ELEMENTARY ENROLLMENT BY TEACHER									
Desert View	551	Highland Hills	407	Rocky Heights	414	Sunset	574	West Park	515
Kinder		Ross, W(lifeskills)	1	K. Hinton(Able)					Total
Ramirez	21	K. Carlson	1	Godby	16	Castellanos	13	Gorham	17
D. Smith	23	Adams	20	Hammett	17	Escobedo	24	Kellison, A	18
Spears	22	Cearns	20	Moore	15	Newton	14	McCoy	19
Wells	22	Koenig	20	Schwirse	15	Trigg Linderman	14	Stark	17
						Trotter	15	Diaz	6
Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!	Avg,
Total	88		62		63		80		77
1st grade				K.Hinton(Able)					Total
Bennett	22	K. Carlson	1	Badillo-Juarez	12	Cartagena	17	Diaz	2
Johnson	22	Ross, W(lifeskills)	3	Dunkel	12	Milligan	19	Posten	21
Lillie	21	Liebe	20	James	13	Mosher	18	Schaefer	20
Scott, V	23	Seibel	21	Powell	14	Sloan	17	Wattenburger	21
		Watson	20			Torres	15	Zuniga	19
Hermiston Online!	1	Hermiston Online!		Hermiston Online!		Hermiston Online!	1	Hermiston Online!	Avg,
Total	89		65		51		87		83
2nd grade		Ross, W(lifeskills)						(Soc. Com) Morris	Total
Lowry	23	K. Carlson	1	K. Hinton (Able)		Colbray	19	Diaz	1
Masenhimer	21	Cooley,Sam	22	Hancock	19	Corona	20	Johnston, D	19
McCann	22	Gilstrap	21	Putman	19	Smith	20	Neddo	20
Rettkowski	21	Meade	20	Phillips	21	Spencer	20	Searles	20
				Shira	21	Zumaya	20	Springstead	19
Hermiston Online!		Hermiston Online!	2	Hermiston Online!		Hermiston Online!		Hermiston Online!	Avg.
Total	87		66		80		99		79
3rd grade		Ross, W(lifeskills)	2					(Soc. Com)Morris	Total
Artz	24	K. Carlson	1	Eckblad (Team)	2	Mulkey	23	Diaz	2
Dynes	24	Cox	23	K.Hinton(Able)	1	Robinson	23	Anderholm	22
Fraizer	23	Juul	23	Basso	25	Weber	23	Degan	23
Roberts	20	Turner	22	Griffin	23	Wheeler	24	Morgan	23
		Alvarez	1	Rodriguez, A	24	White	24	Purswell	25
Hermiston Online!		Hermiston Online!	1	Hermiston Online!		Hermiston Online!	1	Hermiston Online!	Avg.
Total	91		73		75		118		96
4th grade		K. Carlson	2					(Soc. Com) Morris	Total
Nicodemus	24	Cooke	19	Eckblad (Team)	2	Drobish	23	Diaz	0
Valdez	24	Culligan	20	Elwood	22	Richardson	24	Dopps	20
Wellsandt	26	Plum	20	Lindeman	24	Rouska	23	Denton	18
Winn	25	Ross, W(lifeskills)	2	McElrea	23	Srofe	23	Peterson	21
		Alvarez	9					Rodriguez	17
Hermiston Online!	1	Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!	Avg.
Total	100		72		71		93		82
5th grade		K. Carlson						(Soc. Com) Morris	Total
Bunn	24	Cook, J	21	Eckblad (Team)	1	Beggs	24	Diaz	0
Kramer	24	Hamann	20	Lathim	25	Contreras	22	Lambert	24
Lomas	23	Moore	21	Linn	24	Finn, J	25	Nycz	24
McCormack	24	Ross, W(lifeskills)	1	Madrigal	24	Johnson	24	Schultz	24
		Alvarez	5					Smith, B	23
Hermiston Online!	1	Hermiston Online!	1	Hermiston Online!		Hermiston Online!	2	Hermiston Online!	Avg.
Total	96		69		74		97		98

HermistonOnline Dean-Kennedy HermistonOnline Dean-Hackett HermistonOnline Dean-Barron HermistonOnline Dean-Nicodemus HermistonOnline Dean-Terjeson



HERMISTON
SCHOOL DISTRICT

SEP OCT NOV DEC JAN MAY JUN JUL AUG

Coaching our Leaders

HSD PD Vision 21-22



The Role of ICLE

- Dr. Stascia Hardy





Principals this year is about their learning

Goal - Building Managers to Instructional Leaders

1. Frequent Classroom Visits (1x per Month)
2. Principal Formative Feedback Learning Walks (1x per Month) (Elementary)
3. Staff Learning Walks (Secondary)
4. PD w/ Stascia
 - a. Rigor/Relevance Framework
 - b. Priority Standards
 - c. Unpacking Standards
5. Admin PD Meetings (2x per Month)
 - a. Developing the Thinking Classroom
 - b. Feedback
 - c. Leadership in Special Education
6. Learning-Focused Supervision to Support Feedback Practices
7. Monthly Learning Walks w/ Scott & Jerad Focused on Feedback





Instructional Coaches

Coaching the Coaches

1. Partner w/ Principals in PD
 - a. Learning and Delivering
2. Principal Observation/Feedback regarding Coaching
3. Scott & Jerad Observations and Feedback regarding coaching
4. Weekly Coaching Meeting for Coaching PD w/ Scott & Jerad





Directors

Coaching Directors



Coaching Leaders



HERMISTON
SCHOOL DISTRICT

Principal/Teacher Professional Learning Inservice Plan

HSD PD Vision 21-22





ICLE - Stascia Hardy

Predetermined Lens - Focus of Observations - PD for Principals/Coaches - PD for Teachers

Focused on Supporting Principal Learning and Needs Analysis in Building Related to Critical Areas of Instruction

Stascia Visits

- 1) ½ Day in Each Building between M-Th
 - a) Classroom Observations w/ Principal and Coach
 - b) Observations w/ Pre-Determined Lens (Questioning, Discourse, Targets, Feedback, etc...)
- 2) Friday aligns w/ I/W Days (*mostly*)
 - a) Principal/Coach Professional Learning regarding Predetermined Lens and informed by that weeks' observations
- 3) Principal/Coach Take Information from this PD and Classroom Observations to Design PD on Subsequent I/W for their Building
- 4) Process Repeats Each I/W
- 5) In short, each I/W will consist of Principals and Coaches providing PD to their staff on what was learned at the previous I/W (couching it specific to their building's needs), then Principals and Coaches will engage in PD for themselves to begin designing the next round of PD for their staff based on their new learning and that week's observations.

The entire conception of this Process is Built on Two Ideas

- 1) The principal is the central factor in designing, delivering, and supporting the PD of teachers
- 2) The PD provided to principals should support and enhance their ability to do the work they are already doing - not something "extra"



How is it All Connected?



Schedule of Visits, I/W's, and Focus of PD

9/17 I/W

Focus for Building PD - Scope and Sequence, Unpacking Standards

Focus for Admin PD - Rigor/Relevance Framework

10/8; 10/11-10/14 - Priority Standards

10/8 I/W

Focus for Building PD - Rigor/Relevance Framework

Focus for Admin PD - Priority Standards

10/11 - RH (AM); WP (PM)

10/12 - DV (AM); ALMS (PM)

10/13 - HH (AM); SMS (PM)

10/14 - SES (AM); HHS (PM)

12/13-12/16 - Unpacking Standards

12/13 - HHS (AM); SES (PM)

Admin PD @ Admin Meeting

Focus for Building PD - Priority Standards (w/o I/W, this PD will occur during staff meetings prior to 12/13)

Focus for Admin PD - Unpacking Standards

12/14 - SMS (AM); HH (PM)

12/15 - DV (AM); ALMS (PM)

12/16 - WP (AM); RH (PM)

General Schedule/Outline of I/W Days

7:30-9:15 - Building Inservice/PD

9:15-11:15 - Teacher PLC Time (Implement Components of Training, Work on Components of PLC+ Model in PLC Work w/ Team)

11:15-12:00 - Lunch

12:00-3:30 - Teacher Work Time

12:00-2:00 - Admin/Coach PD @DO



How is it All Connected?



Schedule of Visits, I/W's, and Focus of PD

2/7-2/11 - Assessment

2/7 - RH (AM); WP (PM)
2/8 - ALMS (AM); DV (PM)
2/9 - SES (AM); HHS (PM)
2/10 - HH (AM); SMS (PM)

2/11 I/W

Focus for Building PD - Unpacking Standards
Focus for Admin PD - Assessment

3/21-3/25 - Backwards Design

3/21 - WP (AM); RH (PM)
3/22 - ALMS (AM); DV (PM)
3/23 - SES (AM); SMS (PM)
3/24 - HHS (AM); HH (PM)

3/25 I/W

Focus for Building PD - Assessment
Focus for Admin PD - Backwards Design

5/9-5/13 - Wrap-Up/Next Steps

5/9 - SES (AM); HHS (PM)
5/10 - WP (AM); RH (PM)
5/11 - DV (AM); ALMS (PM)
5/12 - HH (AM); SMS (PM)

5/13 I/W

Focus for Building PD - Backwards Design
Focus for Admin PD - Wrap-Up/Next Steps

6/21 - Potential Admin Retreat

- 1) Follow-Up on Learning from Year
- 2) Finalize HSD Elementary Instructional Framework/Commitments
- 3) PD on Next Identified Areas



How is it All Connected?



What's Next?

HSD PD Vision 22-23 - Teacher Learning and Alignment

1. Priority Standards

- a. Interim Assessment, Data Analytics, Standards-Based Grading
- b. Teacher Learning - Unpacking Standards, Rigorous Instruction



Questions???



 **How is it All Connected?**

**BOARD OF EDUCATION
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
HERMISTON, OREGON**

PUBLIC COMMENT GUIDELINES

Welcome. This is the time we reserve in our meeting for public comment. Anyone wishing to address the board should stand and be recognized, then move forward to the microphone at the center table. Prior to making your comments, please state your first and last name, home address, and school or topic. Please limit your comments to a maximum of three (3) minutes and address them to me.

The Hermiston School District Board of Education also accepts public comment in writing prior to this meeting. Members of the community wishing to provide written comments submitted those statements to the district by 12:00 pm today.

According to Board policy KL, any complaint regarding a specific employee of the Hermiston School District must be routed through the superintendent's office.

Is there anyone here tonight who would like to address the board?

bc

**OARD OF EDUCATION
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
HERMISTON, OREGON**

December 13, 2021

SUPERINTENDENT'S RECOMMENDATION

9.1 CONSENT: Human Resources Department

9.1.1 TOPIC: Personnel Appointment

It is recommended.

RECOMMENDATION:

. that the Board of Education approves the appointment of the following employees:

Paige Baskins	Special Education Assistant	Rocky Heights Elementary
Felix Garcia	ELL Assistant	Rocky Heights Elementary
Hanna Johnson	Special Education Assitant	Armand Larive Middle
Jace Munro	Technology I	Districtwide
Colin Ryan	Technology I	Districtwide
Zshalie Vandever	Title I Assistant	Rocky Heights Elementary

bc

**BOARD OF EDUCATION
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
HERMISTON, OREGON**

December 13, 2021

SUPERINTENDENT'S RECOMMENDATION

9.1 CONSENT: Human Resources Department

9.1.2 TOPIC: Personnel Resignation

It is recommended.

RECOMMENDATION:

. that the Board of Education approves the resignation of the following employees:

Kristin Blair Stephens	Accounts Receivable Clerk	District Office
Brooke Carnine	HR Specialist	District Office
Rylee Christianson	PE & Health Teacher	Sandstone Middle School
Jose Diaz	Custodian	Maintenance Department
Naxely Jaime	Special Education Assistant	Sunset Elementary
Debra Julio	Special Education Assistant	Hermiston High School
Geanette Schmerber	Special Education Assistant	Armand Larive Middle

bc

**BOARD OF EDUCATION
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
HERMISTON, OREGON**

December 13, 2021

SUPERINTENDENT'S RECOMMENDATION

9.1 CONSENT: Human Resources Department

9.1.3 TOPIC: Extra Responsibility & Extra Duty Contracts

It is recommended.

RECOMMENDATION:

. that the Board of Education approves the following extra responsibility and extra duty contracts:

Casey Arstein	High School Athletic Coordinator – Winter	Hermiston High School
Matthew Bake	Assistant Boys Basketball Coach	Hermiston High School
Troy Benson	Assitant Girls Golf Coach	Hermiston High School
Joshua Blake	Assistant Drama – One 3-Act Play - Spring	Hermiston High School
Andrea Cerrillo	Boys Basketball Coach	Armand Larive Middle
Joanne Chapman	Girls Bowling Coach	Hermiston High School
Cristina Cuevas	Hispanic Family Engagement	Hermiston High School**
Petelo Faaeteete	Strength & Conditioning Coach – Winter (50%)	Hermiston High School
Kimberly Gonzalez	College Club Advisor	Hermiston High School
Kimberly Gonzalez	Hispanic Family Engagement	Hermiston High School**
Morgan Heckman	Credit Recovery – Science	Hermiston High School
Ernest Kincaid	Assistant Girls Tennis Coach	Hermiston High School
Janeth Macias	Hispanic Family Engagement	Hermiston High School**
Kathleen Mayberry	Academic & Athletic Advisor – Winter	Hermiston High School
Omar Medina	Hispanic Family Engagement	Hermiston High School**
Micah Mercer	HTV Athletic Livestream – Winter	Hermiston High School
Micah Mercer	HTV Athletic Livestream – Spring	Hermiston High School
Benjamin Millard	Assistant Boys Wrestling Coach	Hermiston High School
Michael Mosher	Strength & Conditioning Coach – Winter (50%)	Hermiston High School
Delfino Osorio Garcia	Hispanic Family Engagement	Hermiston High School**
Gunner Olson	Assistant Boys Basketball Coach	Hermiston High School
Berkley Roberts	Middle School Athletic	Sandstone Middle

Berkley Roberts	Coordinator – Winter 1 Middle School Athletic	Sandstone Middle
Berkley Roberts	Coordinator – Winter 2 Middle School Athletic	Sandstone Middle
Amanda Rodriguez	Coordinator – Spring Assistant Girls Basketball Coach	Hermiston High School
Jason Sivey	Boys Basketball Coach	Armand Larive Middle
Tranden Whitsett	Boys Basketball Coach	Sandstone Middle
Valen Wyse	Assistant Boys Wrestling Coach	Hermiston High School

**High School Success Grant Funded

**BOARD OF EDUCATION
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
HERMISTON, OREGON**

December 13, 2021

DIRECTOR OF BUSINESS SERVICES' RECOMMENDATION

9.2 CONSENT ITEMS: Business Office

9.2.1 TOPIC: Acceptance of Gifts

It is recommended.

RECOMMENDATION:

. that the Board of Education accepts the following gifts:

SCHOOL/PROG	GIFT	VALUE	DONOR
Rocky Heights Elementary School	Books		Oregon Library Association
Sandstone Middle School – Library	Books		Christy Campbel
Hermiston High School – FFA	Cash	\$2,000.00	Roger's Toyota
Armand Larive Middle School	Cash	\$70.00	The Blackbaud Giving Fund
Highland Hills Elementary School	Books		Oregon Library Association
Sunset Elementary School	Books		Oregon Library Association
West Park Elementary School	Books		Oregon Library Association
West Park Elementary School	Cash	\$200.00	Rhonda Lance

bc



Hermiston School District 8R

305 SW 11TH Street, Hermiston, Oregon 97838-2103

Phone: (541) 667-6000 Fax: (541) 667-6050

www.hermiston.k12.or.us

APPLICATION FOR ACCEPTANCE OF GIFT

Unit to be presented with Gift/Donation: Rocky Heights Elementary

Name of Donor: Oregon Library Association

Donor Address: PO BOX 3067 La Grande, OR 97850

Donor Telephone Number: 541-962-5824

Description of gift(s)/donation(s) including Serial #, purchase date, original purchase price and current cash value: One complete set of 16 books for the 3rd-5th grade division of the

Oregon Battle of the Books 21-22 Competition. Approximate Value: \$140

Purpose of gift/donation: Books are to be used by students who are participating in the 21-22 Oregon Battle of the Books Competition.

Signature of Donor: N/A

Date: _____

Authority to accept a gift, donation, emolument, favor, or gratuity to the School District is vested in the Board of Education. All such gifts shall become property of the School District.

Gifts will be considered for acceptance, with full District responsibility for maintenance, if they are of a type appearing on approved standard equipment lists or are closely related in instructional value.

Recommendation of Unit Administrator Stephanie Klyant Date: 10/12/21

Recommendation of Business Manager Karen L. ... Date: 12/7/21

Recommendation of Superintendent T. ... Date: 12/7/21

Action of the Board of Education: Accepted _____ Not Accepted _____

Secretary to the Board of Education _____ Date: _____



Hermiston School District 8R

305 SW 11TH Street, Hermiston, Oregon 97838-2103

Phone: (541) 667-6000 Fax: (541) 667-6050

www.hermiston.k12.or.us

APPLICATION FOR ACCEPTANCE OF GIFT

Unit to be presented with Gift/Donation: Sandstone Library

Name of Donor: Christy Campbell

Donor Address: 2325 NE 7th st Hermiston, OR

Donor Telephone Number: 541-379-3603

Description of gift(s)/donation(s) including Serial #, purchase date, original purchase price and current cash value: Books purchased 11/02/2021 \$130.00 This is the current cash value

Purpose of gift/donation: Providing our students with books that they are requesting and meet their levels

Signature of Donor: *Christy Campbell*

Date: 11/03/2021

Authority to accept a gift, donation, emolument, favor, or gratuity to the School District is vested in the Board of Education. All such gifts shall become property of the School District.

Gifts will be considered for acceptance, with full District responsibility for maintenance, if they are of a type appearing on approved standard equipment lists or are closely related in instructional value.

Recommendation of Unit Administrator *[Signature]* Date: 11/3/2021

Recommendation of Business Manager *[Signature]* Date: 11/4/2021

Recommendation of Superintendent *[Signature]* Date: 12/7/21

Action of the Board of Education: Accepted _____ Not Accepted _____

Secretary to the Board of Education _____ Date: _____



Hermiston School District 8R

305 SW 11TH Street, Hermiston, Oregon 97838-2103

Phone: (541) 667-6000 Fax: (541) 667-6050

www.hermiston.k12.or.us

APPLICATION FOR ACCEPTANCE OF GIFT

Unit to be presented with Gift/Donation: Hermiston High School FFA

Name of Donor: Roger's Toyota

Donor Address: 80364 N Highway 395, Hermiston, OR 97838

Donor Telephone Number: 541-567-6461

Description of gift(s)/donation(s) including Serial #, purchase date, original purchase price and current cash value: Ck #36124 \$2000

Purpose of gift/donation: For National Convention

Signature of Donor: NA

Date: _____

Authority to accept a gift, donation, emolument, favor, or gratuity to the School District is vested in the Board of Education. All such gifts shall become property of the School District.

Gifts will be considered for acceptance, with full District responsibility for maintenance, if they are of a type appearing on approved standard equipment lists or are closely related in instructional value.

Recommendation of Unit Administrator [Signature] Date: 11-16-21

Recommendation of Business Manager [Signature] Date: 11/15/2021

Recommendation of Superintendent [Signature] Date: 12/7/21

Action of the Board of Education: Accepted _____ Not Accepted _____

Secretary to the Board of Education _____ Date: _____



Hermiston School District 8R

305 SW 11TH Street, Hermiston, Oregon 97838-2103
Phone: (541) 667-6000 Fax: (541) 667-6050
www.hermiston.k12.or.us

APPLICATION FOR ACCEPTANCE OF GIFT

Unit to be presented with Gift/Donation: Armand Larive Middle School

Name of Donor: The Blackbaud Giving Fund

Donor Address: 65 Fairchild Street Charleston, SC 29492

Donor Telephone Number: _____

Description of gift(s)/donation(s) including Serial #, purchase date, original purchase price and current cash value: Check #1290030997 \$70.00

Purpose of gift/donation: General classroom supplies

Signature of Donor: N/A

Date: _____

Authority to accept a gift, donation, emolument, favor, or gratuity to the School District is vested in the Board of Education. All such gifts shall become property of the School District.

Gifts will be considered for acceptance, with full District responsibility for maintenance, if they are of a type appearing on approved standard equipment lists or are closely related in instructional value.

Recommendation of Unit Administrator: [Signature] Date: 11/22/21

Recommendation of Business Manager: [Signature] Date: 12/7/2021

Recommendation of Superintendent: [Signature] Date: 12/7/21

Action of the Board of Education: Accepted _____ Not Accepted _____

Secretary to the Board of Education _____ Date: _____



Hermiston School District 8R

305 SW 11TH Street, Hermiston, Oregon 97838-2103

Phone: (541) 667-6000 Fax: (541) 667-6050

www.hermiston.k12.or.us

APPLICATION FOR ACCEPTANCE OF GIFT

Unit to be presented with Gift/Donation: Highland Hills Elementary

Name of Donor: Oregon Library Association

Donor Address: PO BOX 3067 La Grande, OR 97850

Donor Telephone Number: 541-962-5824

Description of gift(s)/donation(s) including Serial #, purchase date, original purchase price and current cash value: One complete set of 16 books for the 3rd-5th grade division of the Oregon Battle of the Books 21-22 Competition. Approximate Value: \$140

Purpose of gift/donation: Books are to be used by students who are participating in the 21-22 Oregon Battle of the Books Competition.

Signature of Donor: N/A

Date: _____

Authority to accept a gift, donation, emolument, favor, or gratuity to the School District is vested in the Board of Education. All such gifts shall become property of the School District.

Gifts will be considered for acceptance, with full District responsibility for maintenance, if they are of a type appearing on approved standard equipment lists or are closely related in instructional value.

Recommendation of Unit Administrator Rebecca [Signature] Date: 11/30/21

Recommendation of Business Manager Karen [Signature] Date: 12/7/2021

Recommendation of Superintendent Tjmooney [Signature] Date: 12/7/21

Action of the Board of Education: Accepted _____ Not Accepted _____

Secretary to the Board of Education _____ Date: _____



Hermiston School District 8R

305 SW 11TH Street, Hermiston, Oregon 97838-2103
Phone: (541) 667-6000 Fax: (541) 667-6050
www.hermiston.k12.or.us

APPLICATION FOR ACCEPTANCE OF GIFT

Unit to be presented with Gift/Donation: Sunset Elementary

Name of Donor: Oregon Library Association

Donor Address: PO BOX 3067 La Grande, OR 97850

Donor Telephone Number: 541-962-5824

Description of gift(s)/donation(s) including Serial #, purchase date, original purchase price and current cash value: One complete set of 16 books for the 3rd-5th grade division of the Oregon Battle of the Books 21-22 Competition. Approximate Value: \$140

Purpose of gift/donation: Books are to be used by students who are participating in the 21-22 Oregon Battle of the Books Competition.

Signature of Donor: N/A

Date: _____

Authority to accept a gift, donation, emolument, favor, or gratuity to the School District is vested in the Board of Education. All such gifts shall become property of the School District.

Gifts will be considered for acceptance, with full District responsibility for maintenance, if they are of a type appearing on approved standard equipment lists or are closely related in instructional value.

Recommendation of Unit Administrator E. Anderson Date: 11/30/21

Recommendation of Business Manager Kenneth Sand Date: 12/7/2021

Recommendation of Superintendent T. Money Date: 12/7/21

Action of the Board of Education: Accepted _____ Not Accepted _____

Secretary to the Board of Education _____ Date: _____



Hermiston School District 8R

305 SW 11TH Street, Hermiston, Oregon 97838-2103

Phone: (541) 667-6000 Fax: (541) 667-6050

www.hermiston.k12.or.us

APPLICATION FOR ACCEPTANCE OF GIFT

Unit to be presented with Gift/Donation: West Park Elementary

Name of Donor: Oregon Library Association

Donor Address: PO BOX 3067 La Grande, OR 97850

Donor Telephone Number: 541-962-5824

Description of gift(s)/donation(s) including Serial #, purchase date, original purchase price and current cash value: One complete set of 16 books for the 3rd-5th grade division of the

Oregon Battle of the Books 21-22 Competition. Approximate Value: \$140

Purpose of gift/donation: Books are to be used by students who are participating in the 21-22 Oregon Battle of the Books Competition.

Signature of Donor: N/A

Date: _____

Authority to accept a gift, donation, emolument, favor, or gratuity to the School District is vested in the Board of Education. All such gifts shall become property of the School District.

Gifts will be considered for acceptance, with full District responsibility for maintenance, if they are of a type appearing on approved standard equipment lists or are closely related in instructional value.

Recommendation of Unit Administrator *K. Kelly* Date: 12.3.21

Recommendation of Business Manager *Karolson* Date: 12-7-2021

Recommendation of Superintendent *J. Mooney* Date: 12/7/21

Action of the Board of Education: Accepted _____ Not Accepted _____

Secretary to the Board of Education _____ Date: _____



Hermiston School District 8R

305 SW 11TH Street, Hermiston, Oregon 97838-2103

Phone: (541) 667-6000 Fax: (541) 667-6050

www.hermiston.k12.or.us

APPLICATION FOR ACCEPTANCE OF GIFT

Unit to be presented with Gift/Donation: West Park Elementary

Name of Donor: Rhonda Lance

Donor Address: 5426 S FM 46 Franklin Texas, 77956

Donor Telephone Number: rhondawlance@gmail.com

Description of gift(s)/donation(s) including Serial #, purchase date, original purchase price and current cash value: \$200 check

Purpose of gift/donation: To buy books for the West Park Library in honor of Dottie Hensley.

Dottie Hensley was a former West Park teacher who recently passed.

Signature of Donor: N/A

Date: _____

Authority to accept a gift, donation, emolument, favor, or gratuity to the School District is vested in the Board of Education. All such gifts shall become property of the School District.

Gifts will be considered for acceptance, with full District responsibility for maintenance, if they are of a type appearing on approved standard equipment lists or are closely related in instructional value.

Recommendation of Unit Administrator K Keady Date: 12.3.21

Recommendation of Business Manager Laurie Paul Date: 12.7.21

Recommendation of Superintendent J Mooney Date: 12/7/21

Action of the Board of Education: Accepted _____ Not Accepted _____

Secretary to the Board of Education _____ Date: _____

**BOARD OF EDUCATION
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
HERMISTON, OREGON**

December 13, 2021

DIRECTOR OF BUSINESS SERVICES' RECOMMENDATION

9.2 CONSENT ITEMS: Business Office

9.2.2 TOPIC: 2020-21 Audit Report

It is recommended.

RECOMMENDATION:

. that the Board of Education accept the 2020-21 Audit Report as presented.

bc

BARNETT & MORO, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

495 E. Main
Hermiston, OR 97838
(541) 567-5215
(541) 567-0497 Fax

DENNIS L. BARNETT, C.P.A.
KRISTIE L. SHASTEEN, C.P.A.
CAMERON W. ANDERSON, C.P.A.
RICHARD L. STODDARD, C.P.A.
BETSY J. BENNETT, C.P.A.
PAUL A. BARNETT, C.P.A.
REBECCA K. RAMOS BAUTISTA, C.P.A.
MITCHELL L. BOYLAN, C.P.A.

GERALD J. MORO, C.P.A. EMERITUS

November 19, 2021

To the Superintendent and
Board of Education
Umatilla County School District No. 8R
305 SW 11th Street
Hermiston, OR 97838

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County School District No. 8R for the year ended June 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 11, 2021. Professional standards require that we provide you with the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for selection and use of appropriate accounting policies. The significant accounting policies used by Umatilla County School District No. 8R are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the Umatilla County School District No. 8R during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the 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 financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was management's estimate of the useful lives of depreciable assets. Management's estimate was based on past experience. We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

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. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each of the opinion unit's financial statements taken as a whole.

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 financial statements or the auditor's 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 dated November 19, 2021.

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 Umatilla County School District No. 8R's financial statements or a determination of the type of auditor's 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 retention as Umatilla County School District No. 8R's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on supplementary information which accompanies the financial statements but is not RSI. 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 financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Umatilla County School District No. 8R

Page 3

November 19, 2021

We were not engaged to report on the introductory section, other financial schedules and statistical section, which accompany the financial statements but are not RSI. 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.

Restriction on Use

This information is intended solely for the information and use of the Board of Education and management of Umatilla County School District No. 8R and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,
Barnett & Moro, P.C.

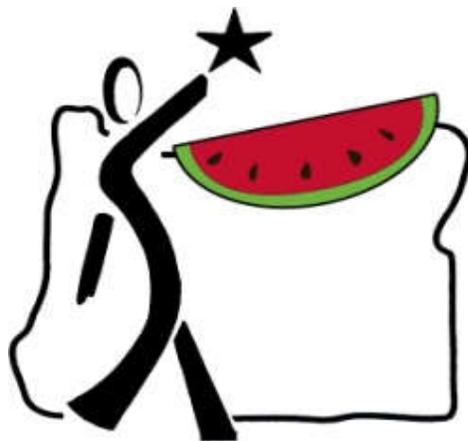
A handwritten signature in blue ink, appearing to read "R. L. Stoddard", with a long horizontal flourish extending to the right.

Richard L. Stoddard, Shareholder

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2021



Prepared by:
The Umatilla County School
District No. 8R
Finance Department

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended

June 30, 2021

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UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended

June 30, 2021

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UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT
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UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended

June 30, 2021

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INTRODUCTORY SECTION



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

DISTRICT OFFICIALS
AS OF JUNE 30, 2021

BOARD OF EDUCATION

<u>Name</u>	<u>Position</u>	<u>Term Expires June 30,</u>
Josh Goller	Chair	2023
Karen Sherman	Vice-Chair	2021
Bonnie Luisi	2nd Vice-Chair	2023
Ginny Holthus	Member	2023
Brent Pitney (appointed)	Member	2021
Mark Gomolski	Member	2021
Bryan Medelez	Member	2021

ADMINISTRATION

Tricia Mooney, Superintendent
Bryn Browning, Assistant Superintendent of Teaching & Learning
Katie Saul, Business Manager

OFFICIAL ADDRESS

305 S.W. 11th Street
Hermiston, OR 97838
Telephone: 541-667-6000
Fax: 541-667-6050



Hermiston School District 8R
305 S.W. 11th Street, Hermiston, Oregon 97838-1890
Phone: (541) 667-6000 Fax: (541) 667-6050

November 19, 2021

To the Hermiston School District #8R Community
Hermiston, Oregon

Oregon Municipal Audit Law requires that an independent audit be made of all District funds within six months following the close of the fiscal year. Pursuant to this requirement, the Annual Comprehensive Financial Report of Hermiston School District #8R (the District) for the fiscal year ended June 30, 2021 is hereby submitted.

This report was prepared by the District's Business Department. The responsibility for the completeness, fairness, and accuracy of the data presented and all accompanying disclosures rests with the District. To provide a reasonable basis for making these representations, the District's management has established a comprehensive internal control framework that is designed both to protect assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with accounting principles generally accepted in the United States of America (GAAP). Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

REPORT CONTENTS

The Annual Comprehensive Financial Report is presented in four sections. These sections and their components are as follows:

Introductory Section - includes this Letter of Transmittal and the District's organizational chart.

Financial Section - includes the independent auditors' report, Management's Discussion and Analysis, basic financial statements for the District as a whole, notes to the basic financial statements, required supplemental information and other supplemental information.

Management's Discussion and Analysis (MD&A) is a narrative introduction, overview and analysis of the basic financial statements. This letter of transmittal is designed to complement the MD&A, and should be read in conjunction with it. The MD&A can be found following the auditor's report.

**"Serving the needs of all children with rigorous program choices,
high expectations, mutual respect, and excellence in all endeavors."**

Statistical Section - includes government wide summary financial data, ten years of summary fund financial data, debt computations, and a variety of demographic, economic and general information.

Reports of Independent Certified Public Accountants Section – Contains information required by Oregon Revised Statutes, reports required by *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Profile of the District

Hermiston School District #8R, a kindergarten through twelfth grade school district, is a financially independent, special purpose municipal corporation exercising financial accountability for all public education within its boundaries. As required by accounting principles generally accepted in the United States, all significant activities have been included in the financial statements.

The District is located in the northwest corner of Umatilla County, approximately 180 miles east of Portland, Oregon, and encompasses an area of approximately 163 square miles. Serving approximately 5,500 students in the community of Hermiston and outlying rural areas it has the largest enrollment of school districts in northeast Oregon.

The Hermiston School District School Board, elected by a majority of the voting electorate, is the governing body responsible for the District's policies and public decisions. The seven member Board exercises oversight, responsibility and governance over all activities related to the District. The District Administration and a Board appointed Budget Committee work in conjunction with the School Board in governing the District.

Oregon's Local Budget Law requires the District to adopt an annual budget. An annual budget resolution is passed by the Board of Education, and becomes the formal budget for the District's operations. Budgetary control over expenditures is maintained by function within each fund.

The Board hires all management staff. The management staff for fiscal year 2020-2021 was comprised of one superintendent, one assistant superintendent, and 22 principals and vice-principals and other administrative staff. The district employed approximately 616 full-time equivalent personnel, including administrators, teachers, secretaries and other support staff.

The District serves the City of Hermiston and its outlying rural area which is located in the northwest section of Umatilla County. The District represents approximately 30% of the County's 2020-2021 Real Market Value as shown on the property tax roll. As the District is located in a non-metropolitan county in northeastern Oregon, economic and demographic data is not available specifically for the District. Data is generally available for Umatilla County and the City of Hermiston.

The following table shows recent population data for Umatilla County and the City of Hermiston:

<u>July 1⁽¹⁾</u>	<u>Umatilla County</u>	<u>City of Hermiston</u>
2020	81,495	18,775
2019	81,160	18,415
2018	80,765	18,200
2017	80,500	17,985
2016	79,880	17,730
2015	79,155	17,520
2014	78,340	17,345
2013	77,895	17,240
2012	77,120	16,995
2011	76,580	16,865

(1) *Source: Center for Population Research and Census, Portland State University*

As the data indicates, Umatilla County’s population increased approximately 6% from 2011 to 2020 and the City of Hermiston experienced over an 11% increase for the same period. Growth in the area is attributed to several major employers locating in the vicinity; Lamb Weston, the Wal-Mart Distribution Center, Two Rivers Correctional Facility, and Amazon data centers.

Over the last ten years, the District has seen an average growth of approximately 46 students per year. The District has seen an increase of 415 students since the 2011-2012 school year.

Long-Term Financial Planning

In November 2008, voters approved the sale of \$69.9 million in general obligation bonds for the purpose of replacing three aging schools and increasing permanent capacity by over 500 students. Initial costs to property owners of this bond measure are \$1.39 per \$1,000 of assessed value.

In November 2019, voters approved a bond valued at \$82.7 million. The bond qualifies for approximately \$6.5 million in state matching grant money. A majority of the funds will be used to replace Rocky Heights Elementary School, construct a new elementary school, and expand Hermiston High School. Additional projects that the money will fund include elementary school site improvements to address capacity issues and purchasing property for future anticipated student capacity demands.

Local Economy

Umatilla County encompasses an area of approximately 3,231 square miles and includes 12 incorporated cities. Regional figures show a total of approximately 100 manufacturing companies in the county, 30 of which are in the greater Hermiston area.

Economic Indicators

	<u>Umatilla County</u>		<u>Oregon</u>	
	<u>2016</u>	<u>2021</u>	<u>2016</u>	<u>2021</u>
Population	79,155	81,495	4,013,845	4,268,055
Labor Force	36,105	38,591	2,053,372	2,168,510
Employment	34,200	36,370	1,954,098	2,047,149
Unemployment	1,905	2,221	99,274	121,361
Unemployment Rate	5.3%	5.8%	4.8%	5.6%
Non-farm Employment	27,350	27,530	1,779,400	1,824,000
Annual Per Capita				
Personal Income	\$ 36,806	*	\$ 46,413	\$ 58,544
Assessed Value of				
Property (\$ millions)	\$ 5,143	\$ 6,674	\$ 358,867	\$ 443,551

* Information not available

Sources: Oregon Employment Department; Center for Population Research & Census, PSU; U.S. Census Bureau; Bureau of Economic Analysis; Oregon Department of Revenue.

Major Initiatives

The Hermiston School District #8R serves the needs of all students with rigorous program choices, high expectations, mutual respect and excellence in all endeavors.

In addition to a broad array of educational programs, the district is focusing on four continuous improvement targets:

Student Achievement—The Hermiston Educational Community is committed to improving all students' achievement of the standards set by the State of Oregon. Additionally, special emphasis is placed on developing proficiency in literacy and math.

Post-secondary Success—The District aims at increasing the number of graduates attending post-secondary training by emphasizing life-long learning, community education, and technological literacy.

Quality Staff—In order to educate children to high standards, the District must attract and retain a high quality staff.

Safe Learning Environment—Student and staff security in a positive learning environment enables the District to reach its mission.

Relevant Financial Policies

Throughout the year cash not required for current operations was invested in the State of Oregon Local Government Investment Pool, Certificates of Deposit, U.S. Treasury Securities and demand deposits. All investments were in accordance with the District's Fiscal Management Policies.

Relevant Financial Policies (continued)

The District has maintained a positive cash balance through prudent financial leadership. The Board has adopted a policy of maintaining eight percent of general fund actual ordinary revenue in fund balance, to include both reserved and unreserved fund balance amounts on a GAAP (Generally Accepted Accounting Principles) basis. With a continued approach towards advance planning through the best possible budget procedures, exploring all practical and legal sources of dollar income, guiding the expenditures of funds so as to achieve the greatest education returns, requiring maximum efficiency in accounting and reporting procedures and maintaining a level of per student expenditures needed to provide high quality education, the Board has the expectation of continuing to meet this policy. The Board views themselves as a trustee of community, state and federal funds allocated for use in local education, and therefore, have the responsibility to protect District funds and use them wisely.

The District contributes to the Oregon Public Employees Retirement Fund, a defined benefit pension plan, for all eligible employees hired prior to August 29, 2003 and to the Oregon Public Service Retirement Plan, a defined contribution/benefit plan, for all eligible employees hired on, or after August 29, 2003.

In addition, the District provides early retirement and post employment health care benefits for certain retirees under the terms of negotiated employment contracts. At the end of the current fiscal year there were 25 retired employees receiving this benefit, which are financed on a pay-as-you-go-basis.

The District's actuarially determined employer rates required by the Oregon Public Employees Retirement System are calculated every 2 years. To stabilize rates over time, the District established a PERS reserve fund. The balance of this fund did not change from the previous year of approximately \$2,570,000.

Additional information on the District's pension arrangements and post employment benefits can be found in Notes IV. B. through IV. D. beginning on page 54.

Independent Audit

Hermiston School District's financial statements have been audited by Barnett & Moro, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the District for the fiscal year ended June 30, 2021 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall basic financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's basic financial statements for the fiscal year ended June 30, 2021 are fairly presented in conformity with GAAP. The independent auditor's report is presented as a component of the financial section of this report.

Independent Audit (continued)

The independent audit of the district's basic financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special requirements of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the basic financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the Independent Certified Public Accountants Section of this report.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Umatilla County School District #8R for its annual comprehensive financial report for the fiscal year ended June 30, 2020. This was the fifteenth year that the District achieved the prestigious award. In order to be awarded a Certificate of Achievement, the District must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable program requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and will be submitting it to the GFOA to determine eligibility for another certificate.

Many individuals throughout the district provided information needed for the preparation of this report. We wish to express our appreciation to the staff of the Business Department in particular for their efforts and contributions to our Annual Comprehensive Financial Report.

We also thank the members of the School Board for their continued support and dedication to the financial operations of the School District.

Respectfully submitted,



Tricia Mooney
Superintendent



Katie Saul
Business Manager



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Umatilla County School District No. 8R
Oregon**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION



BARNETT & MORO, P.C.
CERTIFIED PUBLIC ACCOUNTANTS

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REBECCA K. RAMOS BAUTISTA, C.P.A.
MITCHELL L. BOYLAN, C.P.A.

GERALD J. MORO, C.P.A. EMERITUS

INDEPENDENT AUDITORS' REPORT

To the Board of Education of
Umatilla County School District No. 8R
Hermiston, Oregon

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County School District No. 8R, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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 opinions on these financial statements based on our audit. We conducted our audit in accordance with 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. Those standards require that we plan and perform the audit 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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County School District No. 8R, as of June 30, 2021, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund and the PERS Reserve Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis on pages 15-22 and pension and OPEB disclosures on pages 71-76 be presented to supplement the basic financial statements. Such information, 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Umatilla County School District No. 8R’s basic financial statements. The introductory section, supplemental information section, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by 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*, and is also not a required part of the financial statements.

The supplementary information section and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate 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 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.

The introductory section, the other financial schedules, and statistical sections have 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 them.

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2021, on our consideration of Umatilla County School District No. 8R’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Umatilla County School District No. 8R’s internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated November 19, 2021, on our consideration of Umatilla County School District No. 8R’s 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.

Barnett & Moro, P.C.

By: 

Richard L. Stoddard, Shareholder
November 19, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2021

As management of UMATILLA COUNTY SCHOOL DISTRICT NO. 8R, “the District”, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the information contained in the District’s financial statements.

FINANCIAL HIGHLIGHTS

- In the government-wide statements, the assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows at June 30, 2021 by \$28,500,286. Of this amount; \$48,435,860 is the net investment in capital assets; \$12,365,534 is restricted for payment of long-term debt, capital outlay, or educational programs; this leaves the District with a negative unrestricted balance of \$32,301,108. The District has approximately \$34 million in cash and investments available for use at the District's discretion.
- As of June 30, 2021, the general fund balance was \$14,702,009, increasing \$2,718,818 from the prior year. Expenditure decreased \$1,086,129 and revenue increased \$1,466,237. The District closed schools and implemented distance learning for most of the year due to the COVID-19 pandemic.
- Total fund balances for all governmental funds during the same period increased by \$215,843.
- The District incurred no new debt and made payments of bond principal totaling \$2.03 million. Some of the District's bonds defer interest payments, which increases balances due. After accounting for deferred interest, long-term debt decreased by \$562,342.
- During the current fiscal year, the District's net position increased by \$1,732,865. The District reported its cost of pension benefits earned net of employee contributions of \$12,572,299 in the statement of activities. These costs represent changes in the District's proportionate share of its Oregon PERS net pension liability.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2021

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

The *Statement of Net Position*. The *statement of net position* presents information on all of the assets and liabilities of the District as of the date on the statement. Net position is what remain after the liabilities have been paid off or otherwise satisfied and after all deferred inflows and outflows have been recognized. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities*. The *statement of activities* presents information showing how the net position of the District changed over the most recent fiscal year by tracking revenues, expenses and other transactions that change 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. Some revenues and expenses are reported that will only result in cash flows in future periods, such as uncollected taxes or unused vacation leave.

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 as governmental activities. All basic District functions are shown here; regular and special education, child nutrition services, transportation, administration, as well as interest paid on long term debt. These activities are primarily financed through Oregon's State School Fund, Property Taxes, and other intergovernmental revenues.

The government-wide financial statements are found on pages 24 and 25 of this report.

Fund financial statements The *fund financial statements* provide more detailed information about the District's funds, focusing on its most significant or "major" funds - not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Umatilla County School District No. 8R, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be categorized as governmental funds.

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2021

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains a variety of individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, PERS Reserve Fund, and the Debt Service Fund, all of which are considered by the District to be major funds. Data from the other governmental funds are combined into a single, aggregated amount for this presentation. Individual fund data for each of these non-major governmental funds is provided in the combining statements elsewhere in this report.

The governmental fund financial statements can be found on pages 27 through 32 of this report.

Notes to the basic financial statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 35 through 69 of this report.

Other information Certain Schedules of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual for the General Fund and major special revenue funds, which have been presented as part of the basic financial statements on pages 33 through 34.

The combining statements referred to earlier in connection with non-major governmental funds are presented following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found on pages 78 through 123 of this report.

GOVERNMENT - WIDE FINANCIAL ANALYSIS

Statement of Net Position

A comparison of this year's net position with that of last year's reveals an increase in net position of \$1,732,865. The District reported its cost of pension benefits earned net of employee contributions of \$12,572,299 in the statement of activities. These costs represent changes in the District's proportionate share of its Oregon PERS net pension liability.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$28,500,286 at June 30, 2021.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2021

Capital assets, which consist of land, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 48% of total assets. Unrestricted cash and investments make up about 14% of assets. Assets restricted for debt service and construction make up about 36% of total assets.

Deferred outflows of resources consists of deferred charge relating to bond refunding and pension and OPEB deferrals. Pension and OPEB deferrals also account for all the deferred inflows of the District.

The District's largest liability, \$158,599,080, is general obligation and limited tax pension bonds (including premiums and deferred interest.) Current liabilities, representing about four percent of the District's total liabilities, consist almost entirely of payables on accounts, and accrued salaries and benefits payable.

A large portion of the District's net position reflect its investment in capital assets (e.g., land, buildings, vehicles and equipment), less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to students and other District residents; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources required to repay this debt come from property taxes and the capital assets themselves cannot be used to liquidate these liabilities.

The final portion of net position represents resources that are subject to external restrictions on how they must be used. The remaining balance is unrestricted and may be used to meet the District's ongoing obligations to provide services.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON
NET POSITION
(In thousands)

	June 30,		Increase (Decrease) from prior Fiscal Year
	2020	2021	
Current and other assets	\$ 119,892	\$ 121,862	\$ 1,970
Capital assets	105,320	113,330	8,010
Total assets	225,212	235,192	9,980
Deferred outflows	16,902	21,706	4,804
Current liabilities	7,520	10,448	2,928
Non current liabilities	204,381	215,616	11,235
Total liabilities	211,901	226,064	14,163
Deferred inflows	3,446	2,334	(1,112)
Net position:			
Net investment in capital assets	44,119	48,436	4,317
Restricted	7,983	14,087	6,104
Unrestricted	(25,335)	(34,023)	(8,688)
Total net position	\$ 26,767	\$ 28,500	\$ 1,733

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2021

During the current fiscal year, the District's net position increased by \$1,732,865.

Statement of Activities. The key elements of the change in the District's net position for the year ended June 30, 2021 are as follows:

	Governmental Activities		Increase (Decrease)
	Year ended June 30,		From
	2020	2021	Prior
	2020	2021	Year
Revenues:			
Program revenues:			
Charges for service	\$ 1,146	\$ 823	\$ (323)
Operating Grants and contributions	6,448	10,255	3,807
Capital Grants and contributions	117	40	(77)
General revenues:			
Property Taxes	17,292	17,582	290
State School Fund- general support	49,545	50,750	1,205
Other State and local sources	3,046	3,335	289
Earnings on investments	744	412	(332)
Other	228	120	(108)
Total Revenues	78,566	83,317	4,751
Expenses:			
Instruction	44,563	47,521	2,958
Support services	25,667	27,711	2,044
Enterprise and community services	1,901	1,594	(307)
Interest on long-term debt	3,571	4,760	1,189
Bond issue costs	628	-	(628)
Total Expenses	76,330	81,585	5,255
Increase (decrease) in net position	2,237	1,732	(504)
Beginning net position	24,530	26,767	2,237
Ending net position	\$ 26,767	\$ 28,500	\$ 1,733

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2021

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to assure 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.

At June 30, 2021, the District's governmental funds reported combined ending fund balances of \$114,782,009, an increase of \$215,843 from the prior year.

General Fund. The General Fund is the primary operating fund of the District. Expenditures from this fund arise from the daily operations of educational and educational support programs of the District. As of June 30, 2021, the fund balance was \$14,702,009, up \$2,718,818 from the prior year. Revenues increased over \$1.4 million mainly due to an increase in the state school fund based on an increase in the funding appropriated by the Oregon Legislature. Expenditures decreased almost \$1.1 million due to decreases in the cost of supporting services. The District closed schools and implemented distance learning for most of the year due to the COVID-19 pandemic.

As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents 24% of total 2020-21 General Fund budgeted expenditures and transfers out. A portion of the estimated beginning fund balance is set aside to provide for potential revenue adjustments that may occur during the fiscal year as a means of handling minor revenue variances without having to reduce program spending. In light of increased volatility and uncertainty in the marketplace, the District proactively adopted a policy to maintain a minimum fund balance of 8 percent of revenues.

Special Revenue Fund. The PERS Reserve Fund accounts for funds set aside for future Public Employees Retirement System costs. There was no activity in this Fund, so the fund balance did not change from the prior year.

Capital Project Fund. The Construction Bond Fund accounts for school construction financed with 2020 bond proceeds. The fund's ending balance dropped \$9,592,818 to \$73,221,357 due to construction activities.

Debt Service Fund. The Debt Service Fund has a total fund balance of \$9,091,155, all of which is restricted for the payment of principal and interest on the District's outstanding capital improvement bond issues. Fund balance increased by \$4,015,092. The District is depositing money into a sinking fund intended to pay debt service on its Series 2009C bonds in 2026 as required by bond covenants.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2021

General Fund Budgetary Highlights

General Fund Major Classification Expenditures vs. Final Budget
(in thousands)

<u>Classification</u>	<u>Budget</u>	<u>Expended</u>	<u>Variance +/-(-)</u>
Instruction	\$ 38,950	\$ 35,875	\$ 3,075
Support Services	29,553	23,909	5,644

All General Fund expenditures were within budget. As shown above, the district realized savings in the two largest classifications; Instruction and Support Services. The variances for the Instruction and Support Services categories are a result of an ongoing policy of prudent spending and stewardship by the District. District personnel monitor expenditures throughout the year in an effort to reduce costs and ensure budget compliance. In addition to the major classifications described above, budgeted expenditures of \$21,125 and \$350 were made in the facilities acquisition and long term debt classifications respectively.

Capital assets. The District's investment in capital assets includes land, buildings and improvements, vehicles and equipment, and construction in progress. As of June 30, 2021, the District had invested \$113,329,599 in capital assets, net of depreciation, as shown in the following table:

Capital Assets (net of depreciation) June 30, 2021 (in thousands)		Governmental Activities
Land and land improvements		\$ 4,831
Construction in progress		10,833
Buildings and building improvements		95,761
Equipment		1,652
Motor vehicles		252
Total		<u>\$ 113,330</u>

During fiscal year 2020-2021, the net value of capital assets increased by \$8,009,741, which is due to capital asset acquisitions being above current year depreciation expense of \$3,507,357. The District also disposed of assets valued at \$714,014.

Additional information of the District's capital assets can be found in Note III C of this report.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2021

Long-term debt. At the end of the current fiscal year, the District had total bonded debt outstanding of \$158,599,080 consisting of general obligation debt and limited tax pension bonds.

The District incurred no new debt and made payments of bond principal totaling \$2.03 million. Some of the District's bonds defer interest payments, which increases balances due. After accounting for deferred interest, long-term debt decreased by \$562,342.

The District's most recent rating from Standard & Poor's for general obligation debt was "AA-".

State statutes limit the amount of general obligation debt that a K-12 school district may issue to 7.95 percent of real market value of all taxable property within the District. The debt limitation currently for the District is \$253,457,221, which exceeded the District's outstanding general obligation debt of \$144,249,079 by \$109,208,142. Limited tax pension bonds do not fall under this limitation as they are payable from the District's general revenues.

Additional information on the District's long-term debt can be found in Note III G and in the statistical section of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District showed a moderate growth trend for many years. Growth reversed during the COVID-19 pandemic. Student enrollment in the preceding five-year period was flat on average and for the prior ten years the average growth rate was 1.0%. The District contracted with Portland State University for a population study in 2014 which projected continued district growth with the district adding approximately 800 student by 2024. District enrollment has increased by 270 students since the 2013-14 school year.

Due to the world-wide pandemic related to COVID-19, the District offered comprehensive distance learning until school reopened on April 13, 2021 in accordance with Oregon Department of Education and CDC guidance. The overall future impact on the District's operations is unknown as of the date of this report.

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 presented in this report or requests for additional information should be addressed to: Business Manager, Umatilla County School District No. 8R, 305 S.W. 11th Street, Hermiston, OR 97838.

BASIC FINANCIAL STATEMENTS



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF NET POSITION

June 30, 2021

	<u>Governmental Activities</u>
ASSETS:	
Cash and cash equivalents	\$ 7,590,831
Investments	26,059,343
Receivables:	
Property taxes	372,990
Intergovernmental	2,509,727
Donations	1,635
Lunch sales (net, allowance for uncollectible accounts \$13,000)	52,442
Prepaid items	229,866
Inventory	301,843
Restricted assets	84,031,434
Capital Assets:	
Nondepreciable	15,663,295
Depreciable, net of depreciation	97,666,304
Other post employment benefits	712,341
Total assets	<u>235,192,051</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred charge on refunding	1,158,459
Pension and OPEB deferrals	20,548,047
Total deferred outflows of resources	<u>21,706,506</u>
Total assets and deferred outflows of resources	<u>256,898,557</u>
LIABILITIES:	
Accounts payable	2,263,980
Unearned revenue	411
Payroll and benefits payable	3,201,368
Compensated absences payable	115,805
Accrued interest payable	72,764
Retainage payable	190,488
Long-term debt, due within one year	4,602,788
Non current liabilities:	
Compensated absences payable	28,951
Long-term debt	153,996,292
Other post employment benefits	5,422,954
Net pension liability	56,168,014
Total liabilities	<u>226,063,815</u>
DEFERRED INFLOWS OF RESOURCES:	
Pension and OPEB deferrals	<u>2,334,456</u>
NET POSITION:	
Net investment in capital assets	48,435,860
Restricted for:	
Capital Outlay	2,502,783
Debt service	9,120,802
School Lunch	1,721,633
Educational Programs	741,949
Unrestricted	(34,022,741)
Total net position	<u>\$ 28,500,286</u>

The notes to the basic financial statements are an integral part of this statement.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Charges for Service</u>	<u>Operating Grants & Contributions</u>	<u>Capital Grants & Contributions</u>	
Governmental activities:					
Instruction	\$ 47,520,674	\$ 772,809	\$ 8,425,383	\$ 40,183	\$ (38,282,299)
Support Services	27,710,656	-	-	-	(27,710,656)
Enterprise and community services	1,593,827	49,817	1,829,888	-	285,878
Interest on long term debt	4,759,794	-	-	-	(4,759,794)
	<u>\$ 81,584,951</u>	<u>\$ 822,626</u>	<u>\$ 10,255,271</u>	<u>\$ 40,183</u>	<u>\$ (70,466,871)</u>
General Revenues:					
					9,813,861
					7,768,195
					2,574,201
					50,750,251
					577,268
					184,214
					411,684
					120,062
					<u>72,199,736</u>
CHANGE IN NET POSITION					1,732,865
Net position - Beginning					26,767,421
Net position - Ending					<u>\$ 28,500,286</u>

The notes to the basic financial statements are an integral part of this statement.

FUND FINANCIAL STATEMENTS

Major Governmental Funds

General Fund - The General Fund is the District's primary operating fund and thus accounts for the financial operations of the School District not accounted for in any other fund. Principal sources of revenue are property taxes, and state school support funding. Expenditures are primarily for salaries, benefits and materials and supplies.

PERS Reserve Fund - This fund accounts for funds set aside for future Public Employees Retirement System costs.

Construction Bond Fund - This is a capital projects fund that accounts for school construction costs financed with 2020 bond proceeds.

Debt Service Fund - This fund accounts for the accumulation of resources for repayment of various District capital construction bond issues. The primary source of revenues is from property tax levies.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021

	General Fund	PERS Reserve Fund	Construction Bond Fund	Debt Service Fund	Other Governmental Funds	Totals
ASSETS:						
Cash and cash equivalents	\$ 3,509,773	\$ 15,000	\$ 309,902	\$ -	\$ 4,066,058	\$ 7,900,733
Investments	12,336,248	2,558,712	74,357,048	9,048,206	11,170,517	109,470,731
Receivables:						
Property taxes receivable	372,990	-	-	310,144	-	683,134
Intergovernmental	288,411	-	-	-	2,221,316	2,509,727
Donations and other	1,635	-	-	-	65,442	67,077
Due from other funds	1,848,412	-	-	-	-	1,848,412
Prepaid items	229,516	-	-	-	350	229,866
Inventory	239,393	-	-	-	62,450	301,843
Total assets	<u>\$ 18,826,378</u>	<u>\$ 2,573,712</u>	<u>\$ 74,666,950</u>	<u>\$ 9,358,350</u>	<u>\$ 17,586,133</u>	<u>\$ 123,011,523</u>
LIABILITIES:						
Accounts payable	\$ 604,390	\$ -	\$ 1,255,105	\$ -	\$ 404,485	\$ 2,263,980
Retainage payable	-	-	190,488	-	-	190,488
Due to other funds	-	-	-	-	1,848,412	1,848,412
Unearned revenue	411	-	-	-	-	411
Payroll and benefits payable	3,201,368	-	-	-	-	3,201,368
Total liabilities	<u>3,806,169</u>	<u>-</u>	<u>1,445,593</u>	<u>-</u>	<u>2,252,897</u>	<u>7,504,659</u>
DEFERRED INFLOWS OF RESOURCES:						
Unavailable property tax revenue	318,200	-	-	267,195	-	585,395
Unavailable misc.	-	-	-	-	139,460	139,460
Total deferred inflows of resources	<u>318,200</u>	<u>-</u>	<u>-</u>	<u>267,195</u>	<u>139,460</u>	<u>724,855</u>
FUND BALANCES:						
Nonspendable	468,909	-	-	-	62,800	531,709
Restricted	-	-	73,221,357	9,091,155	4,996,012	87,308,524
Committed	5,993,668	2,573,712	-	-	10,134,964	18,702,344
Unassigned	8,239,432	-	-	-	-	8,239,432
Total fund balances	<u>14,702,009</u>	<u>2,573,712</u>	<u>73,221,357</u>	<u>9,091,155</u>	<u>15,193,776</u>	<u>114,782,009</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 18,826,378</u>	<u>\$ 2,573,712</u>	<u>\$ 74,666,950</u>	<u>\$ 9,358,350</u>	<u>\$ 17,586,133</u>	<u>\$ 123,011,523</u>

The notes to the basic financial statements are an integral part of this statement.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

June 30, 2021

Fund balances - total governmental funds		\$ 114,782,009
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds.		113,329,599
The District's proportionate share of the net pension liability is not a current financial resource in governmental funds; instead it is reported in the Statement of Net Position.		(56,168,014)
The District's proportionate share of the net OPEB liability is not a current financial resource in governmental funds; instead it is reported in the Statement of Net Position.		(4,710,613)
Deferred outflows of resources related to pensions and OPEB are not current financial resources, so are not reported in the fund balance sheet, instead, they are reported in the Statement of Net Position.		20,548,047
Accrued expenses are included in the statement of net position, but are not due and payable in the current period, and, therefore, are not reported in the governmental funds statements.		
Accrued interest payable	(72,764)	
Compensated absences	(144,756)	
		(217,520)
Property tax and other revenue is reported as unavailable in the governmental fund statements until collected. However, the revenue is earned when levied in the governmental activities.		711,855
Deferred inflows of resources related to differences between projected and actual earnings on pension and OPEB investments are not due and payable in the current period, and, therefore, are not recorded in the governmental fund statements.		(2,334,456)
Long-term liabilities, including bonds payable, are not due and payable in the current period, and, therefore, are not reported in the funds.		
Bonds payable	(150,398,954)	
Deferred bond refunding costs, net of amortization	1,158,459	
Deferred interest	(6,273,446)	
Bond premiums, net of amortization	(1,926,680)	
		(157,440,621)
Net position of governmental activities		\$ 28,500,286

The notes to the basic financial statements are an integral part of this statement.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2021

	General Fund	PERS Reserve Fund	Construction Bond Fund	Debt Service Fund	Other Governmental Funds	Totals
REVENUES:						
Revenue from local sources:						
Property taxes	\$ 9,948,849	\$ -	\$ -	\$ 7,892,099	\$ -	\$ 17,840,948
Investment income	259,738	-	225,071	(77,785)	4,660	411,684
Grants and contributions	-	-	-	-	127,616	127,616
Charges for service	215,682	-	-	-	1,898,057	2,113,739
Total revenue from local sources	<u>10,424,269</u>	<u>-</u>	<u>225,071</u>	<u>7,814,314</u>	<u>2,030,333</u>	<u>20,493,987</u>
Revenue from intermediate sources:						
County School Fund	184,214	-	-	-	-	184,214
Educational Services Dist. apportionment	2,574,201	-	-	-	-	2,574,201
Other Intermediate Sources	25,550	-	-	20,215	-	45,765
Total revenue from intermediate sources	<u>2,783,965</u>	<u>-</u>	<u>-</u>	<u>20,215</u>	<u>-</u>	<u>2,804,180</u>
Revenues from State sources:						
State school fund	50,750,251	-	-	-	-	50,750,251
Common school fund	577,268	-	-	-	-	577,268
State grants	90,019	-	-	-	3,380,921	3,470,940
Total revenue from state sources	<u>51,417,538</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,380,921</u>	<u>54,798,459</u>
Revenue from Federal grants	-	-	-	-	6,713,475	6,713,475
Total revenues	<u>64,625,772</u>	<u>-</u>	<u>225,071</u>	<u>7,834,529</u>	<u>12,124,729</u>	<u>84,810,101</u>

The notes to the basic financial statements are an integral part of this statement.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (Continued)
For the fiscal year ended June 30, 2021

	General Fund	PERS Reserve Fund	Construction Bond Fund	Debt Service Fund	Other Governmental Funds	Totals
EXPENDITURES:						
Instruction	\$ 35,874,616	\$ -	\$ -	\$ -	\$ 5,576,505	\$ 41,451,121
Supporting services	23,908,991	-	-	-	3,416,553	27,325,544
Enterprise and community services	-	-	-	-	1,612,538	1,612,538
Facilities acquisition and construction	28,125	-	9,817,889	-	-	9,846,014
Debt Service:						
Principal	-	-	-	1,479,825	550,000	2,029,825
Interest	350	-	-	2,339,612	823,330	3,163,292
Total expenditures	<u>59,812,082</u>	<u>-</u>	<u>9,817,889</u>	<u>3,819,437</u>	<u>11,978,926</u>	<u>85,428,334</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,813,690</u>	<u>-</u>	<u>(9,592,818)</u>	<u>4,015,092</u>	<u>145,803</u>	<u>(618,233)</u>
OTHER FINANCING SOURCES (USES)						
Sale of capital assets	-	-	-	-	834,076	834,076
Transfers in (out)	<u>(2,094,872)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,094,872</u>	<u>-</u>
Total other financing sources (uses)	<u>(2,094,872)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,928,948</u>	<u>834,076</u>
Net change in fund balance	2,718,818	-	(9,592,818)	4,015,092	3,074,751	215,843
FUND BALANCE-Beginning	<u>11,983,191</u>	<u>2,573,712</u>	<u>82,814,175</u>	<u>5,076,063</u>	<u>12,119,025</u>	<u>114,566,166</u>
FUND BALANCE-Ending	<u>\$ 14,702,009</u>	<u>\$ 2,573,712</u>	<u>\$ 73,221,357</u>	<u>\$ 9,091,155</u>	<u>\$ 15,193,776</u>	<u>\$ 114,782,009</u>

The notes to the basic financial statements are an integral part of this statement.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the fiscal year ended June 30, 2021

Net change in fund balance - governmental funds \$ 215,843

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay for the current period.

Capital outlay	12,231,112	
Depreciation expense	(3,507,357)	
	8,723,755	8,723,755

The net effect of sales, trade-ins, and donations of capital assets is to decrease net position. (714,014)

Governmental funds defer revenues that do not provide current financial resources. However, the statement of activities recognizes such revenues at their net realizable value when earned, regardless of when collected. (239,353)

Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which debt payments exceed the current period interest expense. 2,029,825

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences	(4,043)	
Accrued interest	31,720	
	27,677	27,677

Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expenses. (6,877,535)

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

(continued)

For the fiscal year ended June 30, 2021

Governmental funds report the effect of premiums and discounts as other financing sources and uses, when issued. However these amounts are deferred and amortized over the life of the bond issue in the statement of activities.

Current year deferred interest adjustments	(1,744,376)
Current year amortization of premiums	276,893
Current year amortization of deferred refunding costs	(160,739)

Other post employment obligations are an expenditure in the statement of activities. However, the expenditures are reported as paid in the fund financial statements. This is the amount of the net effect of this difference.

194,889

Change in net position - governmental activities

\$ 1,732,865

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local Sources	\$ 10,814,625	\$ 10,814,625	\$ 10,424,269	\$ (390,356)
Intermediate sources	2,746,247	2,746,247	2,783,965	37,718
State sources	52,815,290	52,815,290	51,417,538	(1,397,752)
Federal sources	1,165,000	1,165,000	-	(1,165,000)
Total revenues	<u>67,541,162</u>	<u>67,541,162</u>	<u>64,625,772</u>	<u>(2,915,390)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	41,309,907	38,949,907	35,874,616	3,075,291
Supporting services	28,908,232	29,553,232	23,908,991	5,644,241
Facilities acquisition and construction	150,000	150,000	28,125	121,875
Debt service:				
Principal	5,000	5,000	-	5,000
Interest	5,000	5,000	350	4,650
Contingency	500,000	500,000	-	500,000
Total expenditures	<u>70,878,139</u>	<u>69,163,139</u>	<u>59,812,082</u>	<u>9,351,057</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(3,336,977)</u>	<u>(1,621,977)</u>	<u>4,813,690</u>	<u>6,435,667</u>
<u>OTHER FINANCING</u>				
<u>SOURCES (USES):</u>				
Transfers out	<u>(500,000)</u>	<u>(2,215,000)</u>	<u>(2,094,872)</u>	<u>120,128</u>
Total other financing sources (uses)	<u>(500,000)</u>	<u>(2,215,000)</u>	<u>(2,094,872)</u>	<u>120,128</u>
Net change in fund balance	(3,836,977)	(3,836,977)	2,718,818	6,555,795
<u>FUND BALANCE - Beginning</u>	<u>10,000,000</u>	<u>10,000,000</u>	<u>11,983,191</u>	<u>1,983,191</u>
<u>FUND BALANCE - Ending</u>	<u>\$ 6,163,023</u>	<u>\$ 6,163,023</u>	<u>\$ 14,702,009</u>	<u>\$ 8,538,986</u>

The notes to the basic financial statements are an integral part of this statement.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PERS RESERVE FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local Sources	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES:</u>				
Instruction	-	-	-	-
Supporting services	-	-	-	-
Contingency	1,075,000	1,075,000	-	1,075,000
Total expenditures	<u>1,075,000</u>	<u>1,075,000</u>	<u>-</u>	<u>1,075,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(1,075,000)	(1,075,000)	-	1,075,000
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	(500,000)	(500,000)	-	500,000
Net change in fund balance	(1,575,000)	(1,575,000)	-	1,575,000
<u>FUND BALANCE -</u>				
<u>BEGINNING</u>	<u>2,575,000</u>	<u>2,575,000</u>	<u>2,573,712</u>	<u>(1,288)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 2,573,712</u>	<u>\$ 1,573,712</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2021

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Umatilla County School District No. 8R, Hermiston (the District) was organized under Oregon Statutes pursuant to ORS 332 for the purpose of operating elementary and secondary schools. An elected seven member Board of Education governs the District. The daily functioning of the District is under the supervision of the Superintendent. As required by generally accepted accounting principles, all activities of the District have been included in the basic financial statements.

There are various other governmental agencies and special service districts which provide services within the Districts boundaries. However, the District is not financially accountable for any of these entities and accordingly their financial information is not included in these financial statements.

B. Government – Wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the District. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities* are financed primarily through property taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those expenses that are clearly identifiable with a specific function or segment. Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included as program revenues are reported instead as *general revenues*.

Separate financial statements are provided for the governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Basis of Presentation

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.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 30 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, interest revenue and charges for services associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

The District reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund.

The *PERS Reserve Fund* accounts for funds set aside for future Public Employees Retirement System costs. The primary revenue source is transfers from other funds.

The *Construction Bond Fund* accounts for school construction and additions financed with 2020 bond proceeds.

The *Debt Service Fund* accounts for the accumulation of resources for repayment of various District capital construction bond issues. The primary source of revenue is from property taxes.

Additionally, the District reports various special revenue and debt service funds as non-major funds. These funds account for revenue resources that are legally restricted to expenditure for specific purposes.

As a general rule the effect of interfund activity has been eliminated from government-wide financial statements. Exceptions to this rule are actual charges for services between functions of the government. Elimination of these charges would distort the direct costs of program revenues reporting in the various functions concerned.

D. Assets, liabilities, deferred outflows/inflows of resources and net position/fund balance

1. Cash, Cash Equivalents, and Investments

The District's 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.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2021

1. Cash, Cash Equivalents, and Investments (Continued)

Oregon Revised Statutes authorize school districts to invest in obligations of the U.S. Treasury, agencies and instrumentalities of the United States, commercial paper, banker's acceptances guaranteed by a qualified financial institution, repurchase agreements, interest bearing bonds of any city, county, port, or school district in Oregon, corporate indebtedness (subject to specific standards), and the state local government investment pool, among others.

The District maintains merged bank accounts and investments for its funds in a central pool of cash and investments. The investment policy of the District is to invest in: US Government Agencies, corporate indebtedness, the Local Government Investment Pool (LGIP) and interest bearing demand deposits with local banks and to transfer resources to the general checking account as the need arises. This policy is in accordance with ORS 294.035, which specifies the types of investments authorized for municipal corporations. The District allocates earnings on investments to selected funds based on the average monthly balances throughout the year.

Investments in the LGIP are stated at amortized cost, which approximates fair value. All other investments are stated at fair value.

2. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds are offset by a fund balance reserve account in applicable governmental funds to indicate they are not available for appropriation and are not available expendable financial resources. Other receivables including accounts, entitlements, and shared revenues are reported in accordance with the policies enumerated in Paragraph C previously.

3. Inventories and Prepaid Items

School operating supplies, food, and cafeteria supplies are stated at cost. Commodities received from the United States Department of Agriculture (USDA) are stated at values assigned by the USDA. Accordingly, USDA inventories are considered a resource available for expenditure and included in the fund balance of the applicable fund.

Certain payments to vendors reflect costs applicable to future accounting periods and are reflected as prepaid items. Prepaid items include a \$200,000 security deposit on a building the District is leasing. The deposit is refundable to the District when the lease term ends, or purchase option is exercised.

Inventory and prepaid items are charged as expenditures at the time of use (consumption method).

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

4. Capital Assets

Capital assets, which include land and improvements, buildings, equipment, and vehicles, are reported in the government-wide financial statements. The District defines capital assets as assets with an individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets that are purchased or constructed are recorded at historical cost where available or estimated historical cost when actual cost is not available. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

The District operates a student homebuilder program, in which students learn construction skills while building a house. The District records direct costs of this house as construction in progress until completed. Any gain on sale of the house offsets program instruction costs.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is not capitalized. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building and improvements	10 to 50
Equipment	5 to 30
Vehicles	9 to 15

5. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position reports a separate section for deferred outflows of resources. Deferred outflows of resources represents a consumption of net position that applies to future periods, and so will not be recognized as an outflow of resources (expense/expenditure) until that future period. The District reports the deferred charge on refunding and pension related deferrals. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position reports a separate section for deferred inflows of resources. Deferred inflows of resources represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that future period. The government has only one item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenues* reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

6. Long-Term Obligations

In the government-wide financial statements long-term debt obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the lives of the bonds using the effective interest method.

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 issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. No liability is reported for unpaid accumulated sick pay benefits since it is not the District's policy to pay sick leave when employees separate from service. Vested or accumulated vacation leave liability is reported in the government-wide financial statements. Compensated absences are reported in governmental funds only if they have matured due to separation from service.

8. Fund Balance

In the fund financial statements, the fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Nonspendable items are not expected to be converted to cash and include inventories and prepaid items.

Fund balance is reported as restricted when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balance is reported as committed when the Board of Education passes a resolution that places specific constraints on how the resources may be used. The Board can modify or rescind the resolution at any time through passage of an additional resolution.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

8. Fund Balance (Continued)

Fund balance is reported as assigned when resources are constrained by the government's intent to use them for a specific purpose, but are neither restricted nor committed. Intent is expressed when the Board of Education approves which resources should be assigned to expenditure for particular purposes during the adoption of the annual budget resolution. Within the Board of Education's intent, the Board has delegated the authority to classify portions of ending fund balance as "assigned" to the Superintendent. The District's Business Manager uses that information to determine whether those resources should be classified as assigned or unassigned for presentation in the District's Annual Comprehensive Financial Report.

Unassigned fund balance is the residual classification for the General Fund. This classification represents fund balance that has not been restricted, committed, or assigned. The General fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

When the option is available to use restricted or unrestricted resources for any purpose, the District expends restricted resources first. When the option is available to use committed, assigned, or unassigned resources for any purpose, the District expends committed resources before assigned resources, and assigned resources before unassigned resources.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2021

8. Fund Balance (Continued)

Fund balances by classification for the year ended June 30, 2021 were as follows:

	General Fund	PERS Reserve Fund	Construction Bond Fund	Debt Service Fund	Other Governmental Funds	Total
<u>Fund balances</u>						
Nonspendable:						
Inventories	\$ 239,393	\$ -	\$ -	\$ -	\$ 62,450	\$ 301,843
Prepaid items	229,516	-	-	-	350	229,866
	<u>468,909</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>62,800</u>	<u>531,709</u>
Restricted:						
Capital projects	-	-	73,221,357	-	2,502,783	75,724,140
Debt service	-	-	-	9,091,155	29,647	9,120,802
School lunch expenses	-	-	-	-	1,721,633	1,721,633
Educational programs	-	-	-	-	741,949	741,949
Total restricted	<u>-</u>	<u>-</u>	<u>73,221,357</u>	<u>9,091,155</u>	<u>4,996,012</u>	<u>87,308,524</u>
Committed:						
Capital projects	-	-	-	-	2,007,960	2,007,960
Educational programs	-	-	-	-	5,431,952	5,431,952
Insurance deductibles	-	-	-	-	682,198	682,198
Employee benefits	-	2,573,712	-	-	-	2,573,712
Repairs & Maintenance	-	-	-	-	2,012,854	2,012,854
Unappropriated						
ending fund balance	5,993,668	-	-	-	-	5,993,668
Total committed	<u>5,993,668</u>	<u>2,573,712</u>	<u>-</u>	<u>-</u>	<u>10,134,964</u>	<u>18,702,344</u>
Unassigned	<u>8,239,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,239,432</u>
Total fund balances	<u>\$ 14,702,009</u>	<u>\$ 2,573,712</u>	<u>\$ 73,221,357</u>	<u>\$ 9,091,155</u>	<u>\$ 15,193,776</u>	<u>\$ 114,782,009</u>

The District's policy is to commit 8% of general fund revenues for nonspendable, restricted, committed or unappropriated ending fund balances.

At year end, two non-major funds had a negative unassigned fund balance: ESSER III Fund negative \$48,672 and Summer Learning Grants Fund negative \$25,346. The negative balances are due to revenue expected to be collected by year end, but not received. This fund balance is expected to be restored by revenues in the next fiscal year.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

9. 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 certain assets, liabilities, revenues, expenditures, expenses and other disclosures. Accordingly, actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP) for all governmental funds. All annual appropriations lapse at fiscal year end.

Oregon Local Budget Law establishes standard procedures relating to the preparation, adoption, and execution of the annual budget.

The District begins its budgeting process by appointing Budget Committee members in the fall of each year. Budget recommendations are developed by management through early spring, with the Budget Committee meeting and approving the budget document in late spring. Public notices of the budget hearing are generally published in May or June and the hearing is held in June.

The Board of Education adopts the budget, makes appropriations, and declares the tax levy no later than June 30. Expenditure appropriations may not be legally over expended, except in the case of specific purpose grant receipts and bond sale proceeds which could not be reasonably estimated at the time the budget was adopted.

The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. The level of budgetary control is established at the functional level: instruction, support services, enterprise and community services, facility acquisition and construction, and other uses. Unexpected additional resources may be added to the budget and appropriated for expenditure through the use of a supplemental budget. The supplemental budget process requires a hearing before the public, publication in the newspaper, and approval by the Board of Education. Oregon Local Budget Law also provides certain specific exceptions to the supplemental budget process to increase appropriations. Management must obtain Board authorization for all appropriation transfers and supplementary budgetary appropriations.

During the year ended June 30, 2021, appropriation increases and transfers were approved. Appropriations are limited to a single fiscal year; therefore, all spending authority of the District lapses as of year end.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

III. DETAILED NOTES ON ALL FUNDS

A. Cash, Cash Equivalents and Investments

1. Cash and Cash Equivalents

Cash and cash equivalents are comprised of the following at June 30, 2021:

Demand Deposits	\$ 7,900,497
Cash on Hand	236
Total Cash and Cash Equivalents	<u>\$ 7,900,733</u>
Unrestricted	\$ 7,590,831
Restricted for construction	309,902
Total Cash and Cash Equivalents	<u>\$ 7,900,733</u>

Custodial Credit Risk - Custodial credit risk is the risk that, in the event of bank failure, a government's deposits may not be returned to it. ORS Chapter 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Public Funds Collateralization Program. The Public Funds Collateralization Program was created by the Office of the State Treasurer to facilitate bank depository, custodian and public official compliance with ORS 295. Public officials verify that deposit amounts in excess of deposit insurance limits are only maintained at qualified depositories. ORS 295 requires the qualified depository to pledge collateral against any public funds deposits in excess of deposit insurance amounts.

As of June 30, 2021, the total bank balances were \$6,268,059. Of these deposits, \$250,000 was covered by federal depository insurance. The District maintains its funds at a financial institution deemed to be a qualified depository by the Office of the State Treasurer. As a result, the District's remaining deposits in excess of federal deposit insurance are considered by management to be fully collateralized.

The District has not adopted a formal policy addressing deposit risks. The District has adopted the following policies addressing investment risks:

The District does not invest in securities having a maturity more than 24 months from the date of purchase, except for investments matched with specific requirements such as bond sinking funds or reserves.

The District's investments will be consistent with statutory requirements under ORS 294.035 and Oregon Short Term Fund rules and recommendations.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

2. Investments

Investments are comprised of the following at June 30, 2021:

Investment Type	Weighted Average Maturity	Fair Value	Percentage of Investment Portfolio
Cash and Cash Equivalents	-	\$ 76,069	0.1%
Commercial Paper	0.43	\$ 1,798,103	1.6%
Local Government Investment Pool	0.55	40,594,418	37.1%
Corporate Bonds (64% A-, 21% A+, 15% AA-)	0.60	9,959,717	9.1%
US Agencies	1.02	57,019,655	52.1%
Accrued Interest	0.59	22,770	0.0%
Total investments		\$ 109,470,731	100.0%
Portfolio weighted average maturity	0.79		
Unrestricted		\$ 26,059,343	
Restricted for debt service		9,054,340	
Restricted for construction		74,357,048	
Total investments		\$ 109,470,731	

Restricted for debt service – The District is responsible for Limited Tax Pension Obligations issued for financing of payment of the District’s Oregon Public Employee Retirement System (PERS) unfunded liability. The State of Oregon withholds a portion of the District’s State School Funding payment and transfers this portion to a trustee escrow account administered by the State of Oregon for the purpose of repayment of scheduled bond principal and interest, as required since the bonds were issued by the Oregon School Board Association. The amount held in the escrow account for payment of future scheduled payments at June 30, 2021 was \$29,647.

Fair Value Hierarchy – Investments

The District categorizes fair value measurements within the hierarchy established by GASB Statement 72. The hierarchy is based on the inputs used to measure the fair value of an asset. Level 1 inputs are quoted prices in active markets for identical instruments. The District considers US government agency obligations to be level 1. Level 2 inputs are quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, or model-derived valuations in which all significant inputs are observable, and level 3 inputs are significant unobservable input, the LGIP is not required to be categorized. The District considers all other investments other than LGIP and US Government agencies to be level 2.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

2. Investments (Continued)

Custodial Credit Risk - Investments - Custodial credit risk is the risk that, in the event of a failure of the counterparty, a government's investments may not be returned to it.

The District invests funds in the Local Government Investment Pool (LGIP), the Oregon Short Term Fund established by the State Treasurer. The LGIP is an unrated external investment pool. The value of the District's position in the pool is the same as the value of the pool shares. The investments are regulated by the Oregon Short Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895.) The LGIP is not registered with the U.S. Securities and Exchange Commission. The amounts invested with the Pool are not subject to custodial credit risk because they are not evidenced by securities that exist in physical book entry form.

In addition, the Oregon State Treasury LGIP distributes investment income on an amortized cost basis and the participant's equity in the pool is determined by the amount of participant deposits, adjusted for withdrawals and distributed income. Accordingly, the adjustment to fair value would not represent an expendable increase (decrease) in the District's cash position.

All of the District's U.S. Government agency securities and Corporate bonds were exposed to custodial credit risk because the securities were held by a third party not in the District's name and were not insured.

Credit Risk – Investments

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. Credit quality ratings issued by S&P are summarized on the previous page for the District's investments in corporate indebtedness. Securities of U.S. Government sponsored enterprises are not explicitly backed by the full faith and credit of the U.S. Government, but they have implied government backing and an implied AAA rating. The District's investment advisors indicate that the U.S. Government agency discount notes are not rated, and the U.S. Government agency bonds are rated AAA. The Local Government Investment Pool's credit risk is not rated. The District investment policy limits the District to investments with credit ratings in compliance with Oregon law.

All investments of the District are made in accordance with Oregon Revised Statutes: ORS 294.035 (Investment of surplus funds or political subdivisions; approved investments), ORS 294.040 (Restriction on investments under ORS 294.035), ORS 294.135 (Investment maturity dates), ORS 294.145 (Prohibited conduct for Custodial Officer), ORS 294.805 to 294.895 (Local Government Investment Pool), and ORS 294.052 (Investment by municipality of proceeds of bonds). Any revisions or extensions of these sections of the ORS Chapter are assumed to be part of the District's Investment Policy immediately upon being enacted. 101

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

2. Investments (Continued)

Concentration of Credit Risk – Investments

The District is required to provide information about the concentration of credit risk associated with its investments in one issuer that represent 5 percent or more of the total investments, excluding investments in mutual funds, external investment pools, other pooled investments or those issued and explicitly guaranteed by the U.S. Government. The District had the following investments in US Agencies that are not explicitly guaranteed and exceeded the 5 percent threshold: Federal Farm Credit Bank \$7,860,461, Federal Home Loan Banks \$22,598,787, Federal National Mortgage Association \$7,154,612, and Federal Home Loan Mortgage Corp. \$6,073,778. The District investment policy requires the District to follow diversification guidelines consistent with Oregon law and Oregon Short Term Fund rules and recommendations.

Interest Rate Risk – Investments

The District's investment policy does not allow investments with maturities longer than 24 months from the date of purchase except for investments matched with specific requirements such as bond sinking funds or reserves. As of June 30, 2021, the District's weighted average maturity of its investment portfolio was .79 years. The District invests in short-term Corporate Bonds, U.S. Government securities, time certificates of deposit and the Local Government Investment Pool. These securities will be redeemed for full value at maturity.

B. Receivables

Uncollected property taxes are shown on the statement of net position as receivables. Property taxes are assessed and attach as an enforceable lien on property as of July 1. Taxes are levied on July 1 and are payable on November 15. They may be paid in installments due November 15, February 15, and May 15. Taxes unpaid as of May 16 are considered delinquent. Taxes are billed and collected by Umatilla County, and remittance to the District is made at periodic intervals. For the fiscal year 2020-2021, the District levied property taxes for a general levy and bond levies in the amounts of \$10,261,596 and \$8,118,706, respectively. The tax rate for the fiscal year for the general fund was \$4.8877 per \$1,000 of assessed value. The assessed valuation for the District was \$2,286,565,454. Property taxes receivable - restricted for debt service at June 30, 2021 were \$310,144.

Donations and intergovernmental receivables are considered to be fully collectible. The majority of lunch sales receivables are over 90 days old. A provision of \$13,000 for uncollectible accounts has been established. An Oregon law that went into effect July 1, 2017 allows students to eat lunch no matter what their account balance is. This has allowed several students to accumulate large account balances. The District based their collectible estimate on previous experience with various other student account balances.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

C. Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2021 was as follows:

	Balance June 30, 2020	Increases	Decreases	Balance June 30, 2021
<u>Governmental Activities:</u>				
Capital assets not being depreciated:				
Land	\$ 4,830,503	\$ -	\$ -	\$ 4,830,503
Construction in progress	1,342,549	10,204,257	(714,014)	10,832,792
Total capital assets not being depreciated	<u>6,173,052</u>	<u>10,204,257</u>	<u>(714,014)</u>	<u>15,663,295</u>
Capital assets being depreciated:				
Buildings and improvements	148,877,010	1,269,333	-	150,146,343
Equipment	3,558,947	714,637	(21,689)	4,251,895
Vehicles	814,683	42,885	-	857,568
Total capital assets being depreciated	<u>153,250,640</u>	<u>2,026,855</u>	<u>(21,689)</u>	<u>155,255,806</u>
Less: Accumulated depreciation:				
Buildings and improvements	(51,228,257)	(3,156,691)	-	(54,384,948)
Equipment	(2,353,684)	(267,427)	21,689	(2,599,422)
Vehicles	(521,893)	(83,239)	-	(605,132)
Total accumulated depreciation	<u>(54,103,834)</u>	<u>(3,507,357)</u>	<u>21,689</u>	<u>(57,589,502)</u>
Total capital assets being depreciated, net	<u>99,146,806</u>	<u>(1,480,502)</u>	<u>-</u>	<u>97,666,304</u>
Governmental activities capital assets, net	<u>\$ 105,319,858</u>	<u>\$ 8,723,755</u>	<u>\$ (714,014)</u>	<u>\$ 113,329,599</u>

Depreciation was charged to functions and programs as follows:

Instruction	\$ 2,974,735
Supporting services	532,622
Total depreciation expense of governmental activities	<u>\$ 3,507,357</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

D. Interfund Receivable/Payable

At June 30, 2021 interfund balances for operating cash management needs were as follows:

Receivable by	Payable from
General Fund	Non-Major Funds:
<u>\$ 1,848,412</u>	ESSER Grant Fund
	\$ 268,872
	ESSER II Grant Fund
	663,843
	Farm to School Grant Fund
	17,940
	ESSER III Grant Fund
	20,936
	CTE Career Pathways Fund
	24,066
	Title III Grant Fund
	15,275
	Title IIA Grant Fund
	32,876
	Title I Grant Fund
	246,381
	Title VI-B Grant Fund
	455
	Carl Perkins Fund
	3,595
	M98 CTE Grant Fund
	311,850
	Title IC Grant Fund
	47,400
	IDEA Grant Fund
	118,003
	YTP Grant Fund
	59,002
	Summer Learning Grant Fund
	17,918
	<u>Total Interfund Payable</u>
	<u>\$ 1,848,412</u>

E. Charges for Services – Interest on Long Term Debt

The issuance of the District’s Limited Tax Pension Bonds is secured by an intercept agreement to transfer an amount of State School Funds distributed by the Oregon Department of Revenue to the Pension Bond Trustee for the purpose of payment of annual interest and principal. Due to this reduction of funds available for use for general operations, each fund is charged an additional expense for PERS, relative to each programs gross payroll expense, for the purpose of replacing the intercept payments remitted to the Trustees. For the year ended June 30, 2021, \$1,372,998 was intercepted and paid to the Trustee charged to governmental activities, as follows:

Governmental activities:	
Regular programs	\$ 720,944
Special programs	218,989
Summer school programs	14
Student support services	121,138
Instructional staff support	73,552
General administration	10,882
School administration	105,213
Business support services	81,010
Central activities	35,992
Enterprise and community services	5,264
Total	<u>\$ 1,372,998</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

F. Interfund Transfers

Interfund transfers in the fund financial statements are as follows:

	Transfers in	Transfers out
General Fund	\$ -	\$ 2,094,872
Non-Major Governmental Funds	2,094,872	-
Total Transfers	\$ 2,094,872	\$ 2,094,872

The following transfers occur on a routine basis:

The District transferred \$110,000 from the General Fund to the Print Shop Fund to meet operating needs.

The District makes non-routine transfers to meet current needs and to commit resources for future needs, including:

- \$29,872 to the Student Body Fund to meet future operating needs.
- \$465,000 to the Curriculum Reserve Fund to meet future curriculum needs.
- \$1,290,000 to the Biennium Reserve Fund to meet future needs.
- \$200,000 to the Classroom Needs Grant Fund to meet future operating needs.

G. Long-Term Liabilities from Direct Borrowings and Direct Placements

1. General Obligation Bonds – Governmental Activities

General obligation bonds are direct obligations and pledge the full faith and credit of the District. The District has issued general obligation bonds to provide funding for the acquisition and construction of major capital facilities and advance refunding of prior issued general obligation bonds.

In April 2020, the District issued general obligation bonds, Series 2020, combining \$80,052,325 (\$135,052,325 final maturity amount) of Series 2020A deferred interest bonds and \$5,485,000 Series 2020B current interest bonds, to finance school construction and renovation. Series 2020A interest is accreted at yields ranging from 1.91% to 3.49%. Series 2020B interest rates are 5.0%. Series 2020B bond premium of \$1,733,809 is reported in the accompanying financial statements as adjustments to bonds payable, and amortized over the life of the bonds using the effective-interest method. Final payment on Series 2020A is due June 2045. Final payment on Series 2020B is due June 2030.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

G. Long-Term Liabilities from Direct Borrowings and Direct Placements (continued)

1. General Obligation Bonds – Governmental Activities (continued)

A portion of the 2020A bond proceeds were issued for advanced refunding of the Series 2010 general obligation bonds. The District defeased the remaining outstanding balance of \$2,720,000 of the original general obligation bonds by placing the proceeds of the advance refunding bonds in irrevocable trusts to provide for all future debt service payments on the old obligation. Accordingly, the trust account assets and the liabilities for the defeased obligations are not included in the District's basic financial statements. \$2,720,000 remained outstanding at June 30, 2021. The refunding resulted in an economic gain to the District of \$382,449, as computed by the District's investment advisors and reduced total debt service payments by \$356,025 over ten years.

In May 2015, the District issued advance refunding general obligation bonds, Series 2015, in the amount \$18,860,000 to refund \$17,190,000 of 2009 general obligation bonds. Interest ranges from 0.75% to 4.00%, increasing as the time to maturity increases based upon the bond's agreement. The reacquisition price exceeded the net carrying amount of the refunded debt by \$2,778,482. This amount is reported as deferred outflow of resources and is amortized over the remaining life of the refunded debt, which is the same life of the new debt issued. In addition, a bond premium in the amount of \$897,839 has been reported in the Statement of Net Position related to the new debt issue, and is being amortized over the life of the bonds. This advanced refunding resulted in an economic gain to the District of \$1,167,112, as computed by the District's investment advisors and reduced total debt service payments by \$2,469,683 over fifteen years.

The District defeased the original general obligation bonds by placing the proceeds of the advance refunding bonds in irrevocable trusts to provide for all future debt service payments on the old obligation. Accordingly, the trust account assets and the liabilities for the defeased obligations are not included in the District's basic financial statements. \$17,190,000 remained outstanding at June 30, 2021.

In July 2010, the District issued \$8,795,000 of general obligation bonds, Series 2010, to finance school construction and renovation. Interest rates range from 2.00% to 4.50%. The remaining outstanding balance and bond premiums were paid off with the advanced refunding of the Series 2020 bond issues in April 2020.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

G. Long-Term Liabilities from Direct Borrowings and Direct Placements (continued)

1. General Obligation Bonds – Governmental Activities (continued)

In December 2009, the District issued \$31,760,000 of Qualified School Construction Bonds, tax credit bonds available under the American Recovery and Reinvestment Act. In addition to a 5.95 % tax credit, these bonds pay interest each June and December at 1.3%. One principal payment of \$31,760,000 plus interest is due in June 2026. The District has covenanted to establish a sinking fund to hold monies solely for payment of principal and interest on the bonds. The first sinking fund deposits were made in 2020.

In April 2009, the District issued general obligation bonds, Series 2009, combining \$21,535,000 of Series 2009A current interest bonds and \$7,807,257 (14,410,000 final maturity amount) of Series 2009B deferred interest bonds, to finance school construction and renovation. Series 2009A obligation was paid off in the year ending June 30, 2018. Series 2009B interest is accreted at yields ranging from 4.38% to 5.05%.

The District's future maturities for the general obligation bonds issues are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 1,498,622	\$ 2,425,535
2023	1,479,749	2,554,408
2024	1,454,885	2,699,272
2025	3,022,409	1,703,775
2026	34,976,278	1,152,849
2027-2031	34,970,898	6,856,783
2032-2036	22,158,694	11,966,306
2037-2041	20,798,838	18,281,162
2042-2045	<u>15,688,580</u>	<u>19,626,420</u>
Subtotals	136,048,953	67,266,510
Deferred interest	<u>6,273,446</u>	-
Carrying amount	<u>\$ 142,322,399</u>	<u>\$ 67,266,510</u>

2. Limited Tax Pension Bonds

In October 2002, the District issued \$12,877,169 in Limited Tax Pension Bonds, Series 2002 to finance all or a portion of the estimated unfunded actuarial liability with the Oregon Public Employees Retirement System. Interest rates of these full faith and credit bonds range from 2.06% to 6.10% based upon the bond's agreement. Final payment due June 30, 2028.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

G. Long-Term Liabilities from Direct Borrowings and Direct Placements (continued)

2. Limited Tax Pension Bonds (Continued)

In January 2011, the District redeemed all bonds scheduled to mature in 2021. Face value of the 2021 maturity was \$855,000. The District completed this redemption to reduce its debt service payments by \$494,000 and to obtain an economic gain of \$235,000. The economic gain is the difference between the present value of the old and new debt service as estimated by the District's financial advisors.

In February 2004, the District issued \$8,745,000 in Limited Tax Pension Bonds, Series 2004 to finance all or a portion of the estimated unfunded actuarial liability with the Oregon Public Employees Retirement System. Interest rates of these full faith and credit bonds range from 3.666% to 5.528% based upon the bond's agreement. Final payment due June 30, 2028.

The District's future maturities for Limited Tax Pension Bonds issues are as follows:

Year Ending June 30,	Principal	Interest
2022	\$ 1,600,000	\$ 793,503
2023	1,805,000	705,867
2024	2,030,000	606,505
2025	2,270,000	494,015
2026	2,530,000	368,226
2027-2031	4,115,001	300,344
	<u>\$ 14,350,001</u>	<u>\$ 3,268,460</u>

3. Changes in Long-Term Liabilities

Long-term liability activity for the year ending June 30, 2021 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
General Obligation Bonds:					
Series 2009B	\$ 5,646,453	\$ -	\$ 1,479,825	\$ 4,166,628	\$ 1,431,468
Series 2009C	31,760,000	-	-	31,760,000	-
Series 2015A	5,485,000	-	-	5,485,000	-
Series 2015B	9,100,000	-	-	9,100,000	-
Series 2020A	80,052,325	-	-	80,052,325	67,154
Series 2020B	5,485,000	-	-	5,485,000	-
Limited Tax Pension Bonds:					
Series 2002	8,735,001	-	-	8,735,001	975,000
Series 2004	6,165,000	-	550,000	5,615,000	625,000
Total Bonds	<u>152,428,779</u>	<u>-</u>	<u>2,029,825</u>	<u>150,398,954</u>	<u>3,098,622</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

G. Long-Term Liabilities from Direct Borrowings and Direct Placements (continued)

3. Changes in Long-Term Liabilities (continued)

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Adjustments to Bonds:					
Deferred interest:					
Series 2009B	4,002,124	474,373	1,115,175	3,361,322	1,248,532
Series 2020A	526,946	2,385,178	-	2,912,124	2,846
	<u>4,529,070</u>	<u>2,859,551</u>	<u>1,115,175</u>	<u>6,273,446</u>	<u>1,251,378</u>
Bond premiums:					
Series 2015B	469,764	-	89,746	380,018	91,801
Series 2020B	1,733,809	-	187,147	1,546,662	160,987
	<u>2,203,573</u>	<u>-</u>	<u>276,893</u>	<u>1,926,680</u>	<u>252,788</u>
Total Adjustments	<u>6,732,643</u>	<u>2,859,551</u>	<u>1,392,068</u>	<u>8,200,126</u>	<u>1,504,166</u>
Total Bonds, net of adjustments	<u>159,161,422</u>	<u>2,859,551</u>	<u>3,421,893</u>	<u>158,599,080</u>	<u>4,602,788</u>
Compensated Absences	<u>140,713</u>	<u>461,835</u>	<u>457,792</u>	<u>144,756</u>	<u>115,805</u>
Total	<u>\$ 159,302,135</u>	<u>\$ 3,321,386</u>	<u>\$ 3,879,685</u>	<u>\$ 158,743,836</u>	<u>\$ 4,718,593</u>

Governmental funds generally used in prior years to liquidate the liability for compensated absences are the General Fund, and various other Special Revenue Funds.

4. Changes in Deferred Outflows of Resources

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Series 2004 & 2009 refunding costs	\$ 1,319,198	\$ -	\$ 160,739	\$ 1,158,459	\$ 169,325

H. Net Investment in Capital Assets

Capital assets	\$ 113,329,599
Capital debt:	
Series 2009	(35,926,628)
Series 2015	(14,585,000)
Series 2020	(13,613,890)
Premiums	(1,926,680)
Deferred refunding costs	1,158,459
	<u>\$ 48,435,860</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

IV. Other Information

A. Risk Management

The District is exposed to various risks of loss related to torts; theft or damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Workers compensation insurance is also provided through a commercial carrier. There has been no significant reduction in insurance coverage from the prior year and the District has not been required to pay any settlements in excess of insurance coverage during the past three fiscal years.

B. Pension Plan

The Oregon Public Employees Retirement System consists of a cost-sharing multiple employer defined benefit pension plan.

Tier One/Tier Two Retirement Benefit (Chapter 238):

Tier One/Tier Two Retirement Benefit plan is closed to new members hired on or after August 29, 2003.

Pension Benefits:

The PERS retirement allowance is payable monthly for life. The basic benefit is based on years of service and final average salary. Generally, a percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary.

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 Two members are eligible for full benefits at age 60.

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, if certain conditions are met.

Disability Benefits:

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.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

B. Pension Plan (continued)

Tier One/Tier Two Retirement Benefit (Chapter 238) (continued):

Benefit Changes After Retirement:

Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA is 2.0 percent.

OPSRP Pension Program (ORS Chapter 238A):

Pension Benefits:

The Pension Program provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are based on years of service and final average salary.

For 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 member, is age 60 or age 53 with 25 years of retirement credit.

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

Death Benefits:

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

Disability Benefits:

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2021

B. Pension Plan (continued)

OPSRP Pension Program (ORS Chapter 238A) (continued):

Benefit Changes After Retirement:

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA will vary: 1.25 percent for beneficiaries receiving yearly benefits below \$60,000 or \$750 plus 0.15 percent for beneficiaries receiving yearly benefits above \$60,000.

OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies.

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

Death Benefits

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

Recordkeeping

PERS contracts with VOYA Financial to maintain IAP participant records.

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. Employer contribution rates during the period were based on the December 31, 2018 actuarial valuation. Covered employees are required to contribute 6.00% of wages, which the District pays as part of the employee's compensation package. The District is required to contribute 22.06% of wages for Tier one/Tier two employees and 16.61% for OPSRP employees. Employer contributions for the year ended June 30, 2021 were \$5,694,764, excluding amounts to fund employer specific liabilities.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2021

B. Pension Plan (continued)

Pension Liabilities, Pension Expense, and Deferred Inflows and Outflows of Resources:

At June 30, 2021, the District reported a liability of \$56,168,014 for its proportionate share of the net pension liability, which is expected to be liquidated predominately by the general fund. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018. At June 30, 2021, the District's proportion was 0.25737471% compared to its proportion of 0.25121711% measured as of June 30, 2020.

For the year ended June 30, 2021, the District recognized a pension expense of \$12,572,299, and reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,472,072	\$ -
Change of assumptions	3,014,360	105,617
Net differences between projected and actual earnings on investments	6,604,629	-
Change in proportionate share	1,497,359	458,443
Differences between employer contributions and employer's proportionate share of system contributions	-	1,202,619
Contributions subsequent to the measurement date	6,116,068	-
	\$ 19,704,488	\$ 1,766,679
Net deferred Outflow / (Inflow) of resources		\$ 17,937,809

Contributions subsequent to the measurement date will be expensed in the year ended June 30, 2022. Other deferred inflow of resources and deferred outflows of resources will be recognized in pension expense/(income) in the following years:

	Year	Amount
	2022	\$ 2,704,060
	2023	3,607,065
	2024	3,156,174
	2025	2,298,038
	2026	56,404
		11,821,741
Contributions subsequent to the measurement date		6,116,068
Net deferred Outflow / (Inflow) of resources		\$ 17,937,809

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

B. Pension Plan (continued)

Actuarial Valuations:

The employer contribution rates effective July 1, 2019, through June 30, 2021, were set using the projected unit credit 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 (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) 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 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution 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 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 Used in Developing Total Pension Liability:

Valuation Date	December 31, 2018
Experience Study Report	2018, published July 2019
Actuarial cost method	Entry Age Normal

Actuarial assumptions:

Inflation rate	2.50 percent
Long-term expected rate of return	7.20 percent
Discount rate	7.20 percent
Projected salary increases	3.50 percent
Cost-of-living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service.
Mortality	<u>Healthy retirees and beneficiaries:</u> Pub-2010 Healthy retiree, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-back as described in the valuation. <u>Active members:</u> Pub-2010 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-back as described in the valuation.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

B. Pension Plan (continued)

Disabled retirees:

Pub-2010 Disabled retirees, sex-distinct, generational with Unisex, Social Security Date Scale, with job category adjustments and set-back as described in the valuation.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far in to the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2018 Experience Study which reviewed experience for the four-year period ending on December 31, 2018.

Discount Rate:

The discount rate used to measure the total pension liability was 7.20 percent for the Defined Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Assumed Asset Allocation:

Asset Class/Strategy:	<u>Low Range</u>	<u>High Range</u>	<u>OIC Target</u>
Debt Securities	15.0 %	25.0 %	20.0 %
Public Equity	32.5	42.5	32.5
Private Equity	14.0	21.0	17.5
Real Estate	9.5	15.5	12.5
Alternative Equity	-	12.5	15.0
Risk Parity	-	3.0	2.5
Total			100.0 %

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2021

B. Pension Plan (continued)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in May 2019 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 the time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<u>Asset Class</u>	<u>Target %</u>	<u>Compound Annual Return (Geometric)</u>
Core Fixed Income	9.60	4.07
Short-Term Bonds	9.60	3.68
Bank/Leveraged Loans	3.60	5.19
High Yield Bonds	1.20	5.74
Large Cap/ Mid Cap US Equities	16.17	6.30
Small Cap US Equities	1.35	6.68
Micro Cap US Equities	1.35	6.79
Developed Foreign Equities	13.48	6.91
Emerging Market Equities	4.24	7.69
Non-US Small Cap Equities	1.93	7.25
Private Equity	17.50	8.33
Real Estate (Property)	10.00	5.55
Real Estate (REITS)	2.50	6.69
Hedge Fund of Funds - Diversified	1.50	4.06
Hedge Fund - Event-driven	0.38	5.59
Timber	1.13	5.61
Farmland	1.13	6.12
Infrastructure	2.25	6.67
Commodities	1.13	3.79
Assumed Inflation - Mean		2.50

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

B. Pension Plan (continued)
Sensitivity Analysis:

	1% Decrease (6.2%)	Current Discount Rate	1% Increase (8.2%)
Employers' Net Pension Liability Defined			
Benefit Pension Plan:	\$ 83,404,862	\$ 56,168,014	\$ 33,328,655

Oregon PERS produces an independently audited ACFR which can be found at: <http://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>.

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.

We are not aware of any changes that meet this disclosure requirement.

C. Postemployment Health Care Plan - Implied Subsidy

The District operates a single-employer retiree benefit plan that provides postemployment health, dental, vision and prescription coverage benefits to eligible employees and their eligible dependents. The General Fund has typically been used to liquidate this benefit obligation. This "plan" is not a stand-alone plan and therefore does not issue its own financial statements.

The District offers post-employment health care benefits for certain employees who have completed a specified number of years of continuous service, are eligible for PERS benefits, and have not reached the age of 65 or are eligible for Medicare. The District has discontinued this benefit, and it is not available for employees hired after June 30, 2003. At June 30, 2021, 25 participants were included in the District post employment benefit program.

Plan description

The plan provides pre-Medicare health care insurance coverage to retirees based on the gross premium rates charged to active employees. Health care premiums, priced only for retirees who on average incur higher health care claims costs than younger active employees, would be more expensive than health care premiums that are priced to cover the average costs of both actives and retirees combined. The resulting additional cost, or implicit subsidy, must be included in the liabilities and costs reported on the entity's financial statements.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

C. Postemployment Health Care Plan - Implied Subsidy (continued)

Mortality Pub-2010 Teacher Employee and Healthy Retiree tables, sex distinct for members and dependents. Future mortality improvement is not projected as it would be immaterial to the valuation.

The discount rate was based on Bond Buyer 20-Year General Obligation Bond Index.

Changes in Total OPEB Liability	Increase (Decrease)
	<u>Total OPEB Liability</u>
Balance as of June 30, 2020	\$ 5,158,822
Changes for the year:	
Service cost	250,930
Interest on total OPEB liability	180,223
Effect of assumptions changes or inputs	358,530
Benefit payments	(525,551)
Balance as of June 30, 2021	<u><u>\$ 5,422,954</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.5% in 2020 to 2.21% in 2021.

Sensitivity of the total OPEB liability to changes in the discount rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate:

	1% Decrease	Current	1% Increase
	(1.21%)	Discount Rate	(3.21%)
Total OPEB Implied Subsidy Liability	\$ 5,777,827	\$ 5,422,954	\$ 5,085,267

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Current	1% Increase
		Discount Rate	
Total OPEB Implied Subsidy Liability	\$ 4,976,002	\$ 5,422,954	\$ 5,952,518

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

C. Postemployment Health Care Plan - Implied Subsidy (continued)

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2021, the District recognized OPEB expense of \$407,370. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 36,286
Changes of assumptions or inputs	322,677	323,060
Benefit Payments	428,701	-
	\$ 751,378	\$ 359,346
Net deferred Outflow / (Inflow) of resources		\$ 392,032

Deferred outflows and inflows of resources will be recognized in OPEB expense (income) as follows:

	Year	Amount
	2022	\$ (23,783)
	2023	(23,783)
	2024	(23,783)
	2025	(23,783)
	2026	(20,775)
	Thereafter	79,238
		(36,669)
	Benefit Payments	428,701
Net deferred Outflow / (Inflow) of resources		\$ 392,032

D. Postemployment Health Care Plan - Retirement Health Insurance Account (RHIA)

Plan description:

ORS 238.420 established the Retirement Health Insurance Account (RHIA) and authorizes a payment of up to \$60 from RHIA toward the monthly cost of health insurance for eligible PERS members. RHIA is a cost-sharing multiple-employer Other Postemployment Benefit (OPEB) plan. The plan was closed to new entrants hired on or after August 29, 2003. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in PERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

D. Postemployment Health Care Plan - RHIA (continued)

Contributions:

PERS employers contributed 0.06 percent of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2021, the District reported an asset of \$712,341 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2020. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2018 and rolled forward to the measurement date of June 30, 2020. The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actuarial contributions in the fiscal year of all employers. At June 30, 2021, the District's proportion was 0.34959760% compared to its proportion of 0.25569986% measured as of June 30, 2019.

For the year ended June 30, 2021, the District recognized OPEB income of \$167,588. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 72,822
Changes of assumptions	-	37,864
Net differences between projected and actual earnings on investments	79,218	-
Changes in proportionate share	-	97,745
Contributions subsequent to the measurement date	12,963	-
	\$ 92,181	\$ 208,431
Net deferred Outflow / (Inflow) of resources		\$ (116,250)

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

D. Postemployment Health Care Plan - RHIA (continued)

Contributions subsequent to the measurement date will be expensed in the year ended June 30, 2022. Other deferred inflows of resources and deferred outflows of resources related to OPEB will be recognized in OPEB expense/(income) in the following years:

	Year	Amount
	2022	\$ (123,273)
	2023	(60,213)
	2024	29,284
	2025	24,988
	2026	-
		(129,213)
Contributions subsequent to the measurement date		12,963
Net deferred Outflow / (Inflow) of resources		\$ (116,250)

Actuarial assumptions:

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions are based on the 2018 experience study, which reviewed the experience for the four-year period ended on December 31, 2018. The Retirement Health Insurance Account is a benefit of the Oregon Public Employees Retirement System. Actuarial methods and assumptions, including the long-term expected rate of return, are the same as reported for the District's pension plan.

Discount rate:

The discount rate used to measure the total OPEB liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions will be made at contractually required rates, actuarially determined. Based on this assumption, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the District's proportionate share of the net OPEB liability to changes in the discount rate:

The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.2 percent) or 1-percentage-point higher (8.2 percent) than the current discount rate:

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

D. Postemployment Health Care Plan -RHIA (continued)

	1% Decrease (6.2%)	Current Discount Rate	1% Increase (8.2%)
Employers' Net Pension Liability (Asset)			
Defined Benefit Pension Plan:	\$ (575,095)	\$ (712,341)	\$ (829,691)

Oregon PERS produces an independently audited ACFR which can be found at:
<http://www.oregon.gov/pers/Documents/Financials/CAFR/2020-CAFR.pdf>.

E. Summary of Pension and OPEB Deferrals and Expense (Income)

Deferrals result from pension and OPEB deferrals described in Notes B, C and D as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension deferrals	\$ 19,704,488	\$ 1,766,679
Other postemployment benefit deferrals - RHIA	92,181	208,431
Other postemployment benefit deferrals - implied subsidy	751,378	359,346
Total Pension and OPEB Deferrals	\$ 20,548,047	\$ 2,334,456

OPEB expense (income) from plans described in Notes C and D are as follows:

Other postemployment benefit deferrals - RHIA	\$ (167,588)
Other postemployment benefit deferrals - implied subsidy	407,370
Total OPEB Expense	\$ 239,782

F. Related Party Transactions

The District selects vendors that provide the best value for the District. A member of the Board of Education manages a construction business that contracts with the District. The District developed this business relationship before the vendor's election to the Board. Additionally, several members of management have relatives employed by the District. Care is taken to avoid conflicts of interest.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2021

G. Lease obligations

Operating lease

In April 2015, the District entered into an agreement to lease a building. The lease has a ten year term, beginning August 1, 2015 and ending August 1, 2025. After the initial lease term, the District will have the option to renew the lease for two successive terms of five years. The District also has a purchase option for the building that is exercisable on the 5th, 10th, 15th, or 20th anniversary of the lease date.

Future minimum lease payments are as follows:

Year ending June 30,	
2022	\$ 330,731
2023	337,346
2024	344,093
2025	350,975
Total	<u>\$ 1,363,145</u>

H. Contingencies

On September 12, 2018 a complaint was filed in the Umatilla County Circuit Court against the District and several of its employees. The complaint sought approximately \$39 million in damages related to alleged injuries to a student athlete. The plaintiff released all claims against the District in a settlement completed in July 2021.

I. Subsequent Events

The District is in the process of building one new elementary school, replacing an existing elementary school, replacing softball fields, and adding on to the high school. These projects are being funded through 2020 bond proceeds. Project details are as follows:

	Expected Completion	Contract Amount	Expended to 06/30/2021
Loma Vista Elementary - New	July 2022	\$ 22,579,000	\$ 1,500,000
Rocky Heights Elementary - Replacement	July 2022	23,390,000	1,500,000
Softball Fields	Sept. 2021	2,600,000	2,600,000
Hermiston High School Addition	TBD	-	-
		<u>\$ 48,569,000</u>	<u>\$ 5,600,000</u>

Management evaluated all activity of the District through the issue date of the Financial Statements and concluded that no other subsequent events have occurred that would require recognition in the Financial Statements nor disclosure in the Notes to the Financial Statements.

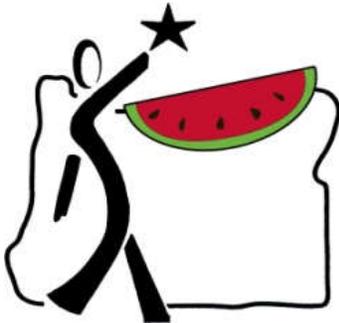
UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2021

J. Tax Abatements

The District is subject to tax abatements granted by Umatilla County. Umatilla County grants exemptions from property taxes within enterprise zones as authorized in ORS 285C. Property tax revenues were reduced by \$1,452,495 from Strategic Investment Programs and \$2,381,012 from Enterprise Zones for a total of \$3,833,507 for the year ending June 30, 2021.

REQUIRED SUPPLEMENTARY INFORMATION



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of Proportionate Share of the Net Pension Liability

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Proportion of the net pension liability (asset)	0.257375%	0.251217%	0.256258%	0.242992%	0.233259%	0.257982%	0.243750%
Proportionate share of the net pension liability (asset)	\$ 56,168,014	\$ 43,454,544	\$ 38,819,784	\$ 32,755,430	\$ 35,017,593	\$ 14,811,937	\$ (5,525,111)
Covered payroll	\$ 30,203,099	\$ 28,015,022	\$ 28,412,475	\$ 26,849,874	\$ 24,863,021	\$ 23,177,398	\$ 21,054,407
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	185.97%	155.11%	136.63%	121.99%	140.84%	63.91%	(26.24)%
Plan fiduciary net position as a percentage of the total pension liability (asset)	75.80%	80.20%	82.07%	83.12%	80.53%	91.88%	103.59%

Note:

The District implemented GASB 68, which requires that ten years of comparative information be presented, in 2015. Over time, ten years of information will be presented.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of Pension Contributions

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 5,694,764	\$ 5,580,339	\$ 3,850,212	\$ 3,727,319	\$ 2,473,327	\$ 2,373,369	\$ 2,421,729
Contributions in relation to contractually required contributions	<u>(5,694,764)</u>	<u>(5,580,339)</u>	<u>(3,850,212)</u>	<u>(3,727,319)</u>	<u>(2,473,327)</u>	<u>(2,373,369)</u>	<u>(2,421,729)</u>
Contribution deficiency (excess)	<u>\$ -</u>						
Covered payroll	\$ 32,152,135	\$ 30,203,099	\$ 28,015,022	\$ 28,412,475	\$ 26,849,874	\$ 24,863,021	\$ 23,177,398
Contributions as a percentage of covered payroll	17.71%	18.48%	13.74%	13.12%	9.21%	9.55%	10.45%

Note:

The District implemented GASB 68, which requires that ten years of comparative information be presented, in 2015. Over time, ten years of information will be presented.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of Proportionate Share of the Net OPEB Liability - RHIA

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net OPEB liability (asset)	0.349598%	0.255670%	0.249937%	23.263400%
Proportionate share of the net pension OPEB (asset)	\$ (712,341)	\$ (494,104)	\$ (278,997)	\$ (97,088)
Covered payroll	\$ 30,203,099	\$ 28,015,022	\$ 28,412,475	\$ 26,849,874
Proportionate share of the net pension OPEB (asset) as a percentage of its covered payroll	-2.36%	-1.76%	-0.98%	-0.36%
Plan fiduciary net position as a percentage of the total OPEB liability	150.10%	144.40%	123.99%	108.90%

Note:

The District implemented GASB 75, which requires that ten years of comparative information be presented, in 2018. Over time, ten years of information will be presented.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of OPEB Contributions - RHIA

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 5,970	\$ 18,122	\$ 120,465	\$ 127,856
Contributions in relation to contractually required contributions	<u>(5,970)</u>	<u>(18,122)</u>	<u>(120,465)</u>	<u>(127,856)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 32,152,135	\$ 30,203,099	\$ 28,015,022	\$ 28,412,475
Contributions as a percentage of covered payroll	0.02%	0.06%	0.43%	0.45%

Note:
The District implemented GASB 75, which requires that ten years of comparative information be presented, in 2018. Over time, ten years of information will be presented.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of Changes in OPEB Liability - Implied Subsidy

Total OPEB Liability	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 250,930	\$ 283,968	\$ 282,567	\$ 302,735
Interest on total OPEB liability	180,223	211,315	207,300	183,747
Effect of economic/demographic gains or losses	-	(45,358)	-	-
Effect of assumptions changes or inputs	358,530	(133,523)	(103,941)	(267,613)
Benefit payments	<u>(525,551)</u>	<u>(661,594)</u>	<u>(772,893)</u>	<u>(938,250)</u>
Net change in OPEB liability	264,132	(345,192)	(386,967)	(719,381)
Total OPEB Liability, beginning	<u>5,158,822</u>	<u>5,504,014</u>	<u>5,890,981</u>	<u>6,610,362</u>
Total OPEB, ending	<u>\$ 5,422,954</u>	<u>\$ 5,158,822</u>	<u>\$ 5,504,014</u>	<u>\$ 5,890,981</u>
Covered payroll	\$ 32,152,135	\$ 30,203,099	\$ 28,015,022	\$ 28,412,475
Total OPEB liability as a percentage of covered payroll	16.87%	17.08%	19.65%	20.73%

Note:
The District implemented GASB 75, which requires that ten years of comparative information be presented, in 2018. Over time, ten years of information will be presented.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Notes to Required Supplementary Information

June 30, 2021

Change in Benefit Terms

GASB 68 and 75 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 or OPEB Liability, along with an estimate of the resulting change, if available.

We are not aware of any changes that meet this disclosure requirement.

SUPPLEMENTARY INFORMATION



COMBINING STATEMENTS

Non-Major Governmental Funds

Special Revenue Funds

The Special Revenue Funds account for revenue from specific sources that are legally restricted to expenditures for specified purposes. Funds included in this category are:

- Biennium Reserve Fund
- ESSER Grant Fund
- Comprehensive Distance Learning Grant Fund
- ESSER II Grant Fund
- Food Service Program Fund
- Farm to School Grant Fund
- Hermiston Education Foundation Gifts Fund
- ESSER III Grant Fund
- CTE Career Pathways Fund
- Title III Grant Fund
- Title II A Grant Fund
- Title I A Fund
- Title VI-B Fund
- Insurance Reserve Fund
- Carl Perkins Fund
- M98 CTE Grant Fund
- Classrooms Needs Grant Fund
- Title I C Grant Fund
- IDEA Grant Fund
- Youth Transition Program Grant Fund
- SP 622 Technology Fund
- Facilities Fund
- Student investment Account Fund
- Summer Learning Grants Fund
- Gifts and Donations Fund
- Vendor Contracts Fund
- Curriculum Reserve Fund
- Print Shop Fund
- Outdoor Education Fund
- Student Body Fund
- Title IV Grant Fund
- Maintenance Reserve Fund
- Columbia Basin Student Homes Fund

Debt Service Fund

Debt service funds account for resources set aside to meet current and future debt service requirements.

- PERS Bond Fund

The notes to the basic financial statements are an integral part of this statement.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS

June 30, 2021

	Special Revenue Funds											
	Biennium Reserve Fund	ESSER Grant Fund	Comprehensive Distance Learning Grant Fund	ESSER II Grant Fund	Food Service Program Fund	Farm to School Grant Fund	Hermiston Education Foundation Fund	ESSER III Grant Fund	CTE Career Pathways Fund	TITLE III Grant Fund	TITLE II A Grant Fund	TITLE I A Grant Fund
ASSETS												
Cash and cash equivalents	\$ 240,000	\$ -	\$ -	\$ -	\$ 1,524,706	\$ -	\$ 4,236	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	2,650,000	-	-	-	155,649	-	-	-	-	-	-	-
Receivables:												
Intergovernmental	-	268,872	-	663,843	162,155	17,940	-	48,672	32,470	15,275	38,635	252,511
Donations and other	-	-	-	-	65,442	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	62,450	-	-	-	-	-	-	-
Total assets	\$ 2,890,000	\$ 268,872	\$ -	\$ 663,843	\$ 1,970,402	\$ 17,940	\$ 4,236	\$ 48,672	\$ 32,470	\$ 15,275	\$ 38,635	\$ 252,511
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES												
Liabilities:												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 120,877	\$ -	\$ -	\$ 27,736	\$ 8,404	\$ -	\$ 5,759	\$ 6,130
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	268,872	-	663,843	-	17,940	-	20,936	24,066	15,275	32,876	246,381
Total liabilities	-	268,872	-	663,843	120,877	17,940	-	48,672	32,470	15,275	38,635	252,511
Deferred inflows of resources:	-	-	-	-	65,442	-	-	48,672	-	-	-	-
Fund balances:												
Nonspendable	-	-	-	-	62,450	-	-	-	-	-	-	-
Restricted	-	-	-	-	1,721,633	-	4,236	(48,672)	-	-	-	-
Committed	2,890,000	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	2,890,000	-	-	-	1,784,083	-	4,236	(48,672)	-	-	-	-
Total liabilities, deferred inflows of resources and fund balances	\$ 2,890,000	\$ 268,872	\$ -	\$ 663,843	\$ 1,970,402	\$ 17,940	\$ 4,236	\$ 48,672	\$ 32,470	\$ 15,275	\$ 38,635	\$ 252,511

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
June 30, 2021

Special Revenue Funds

	TITLE VI-B Grant Fund	Insurance Reserve Fund	Carl Perkins Fund	M98 CTE Grant Fund	Classroom Needs Grant Fund	TITLE I C Grant Fund	IDEA Grant Fund	YTP Grant Fund	SB 622 Technology Fund	Facilities Fund	Student Investment Account Fund
ASSETS											
Cash and cash equivalents	\$ -	\$ 154,910	\$ -	\$ -	\$ 87,889	\$ -	\$ -	\$ -	\$ 267,908	\$ 149,111	\$ 450
Investments	-	533,857	-	-	954,193	-	-	-	697,970	2,353,672	-
Receivables:											
Intergovernmental	455	-	3,621	381,166	-	47,400	203,452	59,280	-	-	-
Donations and other	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 455	\$ 688,767	\$ 3,621	\$ 381,166	\$1,042,082	\$ 47,400	\$ 203,452	\$ 59,280	\$ 965,878	\$ 2,502,783	\$ 450
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES											
Liabilities:											
Accounts payable	\$ -	\$ 6,569	\$ 26	\$ 69,316	\$ -	\$ -	\$ 85,449	\$ 278	\$ -	\$ -	\$ 450
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	455	-	3,595	311,850	-	47,400	118,003	59,002	-	-	-
Total liabilities	455	6,569	3,621	381,166	-	47,400	203,452	59,280	-	-	450
Deferred inflows of resources:	-	-	-	-	-	-	-	-	-	-	-
Fund balances:											
Nonspendable	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	2,502,783	-
Committed	-	682,198	-	-	1,042,082	-	-	-	965,878	-	-
Total fund balances	-	682,198	-	-	1,042,082	-	-	-	965,878	2,502,783	-
Total liabilities, deferred inflows of resources and fund balances	\$ 455	\$ 688,767	\$ 3,621	\$ 381,166	\$1,042,082	\$ 47,400	\$ 203,452	\$ 59,280	\$ 965,878	\$ 2,502,783	\$ 450

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)

June 30, 2021

	Special Revenue Funds										Debt Service Fund	
	Summer Learning Grants Fund	Gifts and Donations Fund	Vendor Contracts Fund	Curriculum Reserve Fund	Print Shop Fund	Outdoor Education Fund	Student Body Fund	Title IV Grant Fund	Maintenance Reserve Fund	Columbia Basin Student Homes Fund	PERS Bond Fund	TOTALS
ASSETS												
Cash and cash equivalents	\$ -	\$ 240,435	\$ 9,469	\$ 175,984	\$ 29,154	\$ 92,754	\$ 283,345	\$ -	\$ 250,000	\$ 532,194	\$ 23,513	\$ 4,066,058
Investments	-	-	-	2,056,188	-	-	-	-	1,762,854	-	6,134	11,170,517
Receivables:												
Intergovernmental	25,346	223	-	-	-	-	-	-	-	-	-	2,221,316
Donations and other	-	-	-	-	-	-	-	-	-	-	-	65,442
Prepaid Items	-	-	-	-	-	-	350	-	-	-	-	350
Inventory	-	-	-	-	-	-	-	-	-	-	-	62,450
Total assets	\$ 25,346	\$ 240,658	\$ 9,469	\$2,232,172	\$ 29,154	\$ 92,754	\$ 283,695	\$ -	\$ 2,012,854	\$ 532,194	\$ 29,647	\$ 17,586,133
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES												
Liabilities:												
Accounts payable	\$ 7,428	\$ 1,268	\$ -	\$ -	\$ 3,956	\$ -	\$ 8,232	\$ -	\$ -	\$ 52,607	\$ -	\$ 404,485
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	17,918	-	-	-	-	-	-	-	-	-	-	1,848,412
Total liabilities	25,346	1,268	-	-	3,956	-	8,232	-	-	52,607	-	2,252,897
Deferred inflows of resources:	25,346	-	-	-	-	-	-	-	-	-	-	139,460
Fund balances:												
Nonspendable	-	-	-	-	-	-	350	-	-	-	-	62,800
Restricted	(25,346)	239,390	-	-	-	92,754	-	-	-	479,587	29,647	4,996,012
Committed	-	-	9,469	2,232,172	25,198	-	275,113	-	2,012,854	-	-	10,134,964
Total fund balances	(25,346)	239,390	9,469	2,232,172	25,198	92,754	275,463	-	2,012,854	479,587	29,647	15,193,776
Total liabilities, deferred inflows of resources and fund balances	\$ 25,346	\$ 240,658	\$ 9,469	\$2,232,172	\$ 29,154	\$ 92,754	\$ 283,695	\$ -	\$ 2,012,854	\$ 532,194	\$ 29,647	\$ 17,586,133

**UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2021**

	Special Revenue Funds											
	Biennium Reserve Fund	ESSER Grant Fund	Comprehensive Distance Learning Grant Fund	ESSER II Grant Fund	Food Service Program Fund	Farm to School Grant Fund	Hermiston Education Foundation Fund	ESSER III Grant Fund	CTE Career Pathways Fund	TITLE III Grant Fund	TITLE II A Grant Fund	TITLE I A Grant Fund
REVENUES:												
Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and contributions	-	-	-	-	-	-	-	-	-	-	-	-
Charges from service	-	-	-	-	49,819	-	-	-	-	-	-	-
State school fund	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	26,959	21,153	-	-	76,860	-	-	-
Revenue from federal grants	-	994,162	191,614	663,843	1,829,888	-	-	-	-	167,318	206,674	1,435,734
Total revenues	-	994,162	191,614	663,843	1,906,666	21,153	-	-	76,860	167,318	206,674	1,435,734
EXPENDITURES:												
Instruction	-	65,014	-	473,807	-	-	625	48,672	76,860	21,293	-	1,260,415
Supporting services	-	929,148	191,614	190,036	-	-	-	-	-	42,176	206,674	148,647
Community and enterprise	-	-	-	-	1,458,023	21,153	-	-	-	103,849	-	26,672
Facilities acquisition	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	994,162	191,614	663,843	1,458,023	21,153	625	48,672	76,860	167,318	206,674	1,435,734
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-	448,643	-	(625)	(48,672)	-	-	-	-
OTHER FINANCING SOURCES												
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	1,290,000	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources	1,290,000	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	1,290,000	-	-	-	448,643	-	(625)	(48,672)	-	-	-	-
FUND BALANCE - Beginning	1,600,000	-	-	-	1,335,440	-	4,861	-	-	-	-	-
FUND BALANCE - Ending	\$ 2,890,000	\$ -	\$ -	\$ -	\$ 1,784,083	\$ -	\$ 4,236	\$ (48,672)	\$ -	\$ -	\$ -	\$ -

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the fiscal year ended June 30, 2021

	Special Revenue Funds										
	TITLE VI-B Grant Fund	Insurance Reserve Fund	Carl Perkins Fund	M98 CTE Grant Fund	Classroom Needs Grant Fund	TITLE I C Grant Fund	IDEA Grant Fund	YTP Grant Fund	SB 622 Technology Fund	Facilities Fund	Student Investment Account Fund
REVENUES:											
Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and contributions	-	-	-	-	-	-	-	-	-	-	-
Charges from service	-	39,304	-	-	-	-	-	-	267,393	-	-
State school fund	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	1,630,289	-	-	-	54,024	-	-	1,551,696
Revenue from federal grants	455	-	57,077	-	-	52,846	959,652	50,757	-	-	-
Total revenues	455	39,304	57,077	1,630,289	-	52,846	959,652	104,781	267,393	-	1,551,696
EXPENDITURES:											
Instruction	-	5,799	-	1,281,169	-	52,846	944,424	79,880	-	-	668,367
Supporting services	455	63,613	57,077	349,120	-	-	15,228	5,282	-	-	883,329
Community and enterprise	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	0	-	-	-	-	-	-	-	-	-
Total expenditures	455	69,412	57,077	1,630,289	-	52,846	959,652	85,162	-	-	1,551,696
Excess (deficiency) of revenues over (under) expenditures	-	(30,108)	-	-	-	-	-	19,619	267,393	-	-
OTHER FINANCING SOURCES											
Sale of assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	200,000	-	-	-	-	-	-
Total other financing sources	-	-	-	-	200,000	-	-	-	-	-	-
Net change in fund balance	-	(30,108)	-	-	200,000	-	-	19,619	267,393	-	-
FUND BALANCE - Beginning	-	712,306	-	-	842,082	-	-	(19,619)	698,485	2,502,783	-
FUND BALANCE - Ending	\$ -	\$ 682,198	\$ -	\$ -	\$ 1,042,082	\$ -	\$ -	\$ -	\$ 965,878	\$ 2,502,783	\$ -

**UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON**

**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the fiscal year ended June 30, 2021**

	Special Revenue Funds										Debt Service Fund	
	Summer Learning Grants Fund	Gifts and Donations Fund	Vendor Contracts Fund	Curriculum Reserve Fund	Print Shop Fund	Outdoor Education Fund	Student Body Fund	Title IV Grant Fund	Maintenance Reserve Fund	Columbia Basin Student Homes Fund	PERS Bond Fund	TOTALS
REVENUES:												
Investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,660	\$ 4,660
Grants and contributions	-	113,214	6,059	-	-	-	8,343	-	-	-	-	127,616
Charges from service	-	-	-	-	31,802	-	134,306	-	-	2,435	1,372,998	1,898,057
State school fund	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	19,940	-	-	-	-	-	-	-	-	-	3,380,921
Revenue from federal grants	-	-	-	-	-	-	-	103,455	-	-	-	6,713,475
Total revenues	-	133,154	6,059	-	31,802	-	142,649	103,455	-	2,435	1,377,658	12,124,729
EXPENDITURES:												
Instruction	22,505	59,454	-	-	-	6,756	128,995	-	-	379,624	-	5,576,505
Supporting services	-	106,150	-	-	124,549	-	-	103,455	-	-	-	3,416,553
Community and enterprise	2,841	-	-	-	-	-	-	-	-	-	-	1,612,538
Facilities acquisition	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	1,373,330	1,373,330
Total expenditures	25,346	165,604	-	-	124,549	6,756	128,995	103,455	-	379,624	1,373,330	11,978,926
Excess (deficiency) of revenues over (under) expenditures	(25,346)	(32,450)	6,059	-	(92,747)	(6,756)	13,654	-	-	(377,189)	4,328	145,803
OTHER FINANCING SOURCES												
Sale of capital assets	-	-	-	-	-	-	-	-	-	834,076	-	834,076
Transfers in	-	-	-	465,000	110,000	-	29,872	-	-	-	-	2,094,872
Total other financing sources	-	-	-	465,000	110,000	-	29,872	-	-	834,076	-	2,928,948
Net change in fund balance	(25,346)	(32,450)	6,059	465,000	17,253	(6,756)	43,526	-	-	456,887	4,328	3,074,751
FUND BALANCE - Beginning	-	271,840	3,410	1,767,172	7,945	99,510	231,937	-	2,012,854	22,700	25,319	12,119,025
FUND BALANCE - Ending	\$ (25,346)	\$ 239,390	\$ 9,469	\$ 2,232,172	\$ 25,198	\$ 92,754	\$ 275,463	\$ -	\$ 2,012,854	\$ 479,587	\$ 29,647	\$ 15,193,776

BUDGETARY COMPARISON SCHEDULES



**SCHEDULES OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**

Governmental Funds

Special Revenues Funds

- Biennium Reserve Fund
- ESSER Grant Fund
- Comprehensive Distance Learning
- ESSER II Grant Fund
- Food Service Program Fund
- Farm to School Grant Fund
- Hermiston Education Foundation Gifts Fund
- ESSER III Grant Fund
- CTE Career Pathway Program Grant Fund
- Title III Grant Fund
- Title II A Grant Fund
- Title I A Fund
- Title VI-B Fund
- Insurance Reserve Fund
- Carl Perkins Fund
- M98 CTE Grant Fund
- Classroom Needs Grant Fund
- Title I C Grant Fund
- IDEA Grant Fund
- YTP Grant Fund
- EL Target District Fund
- SP 622 Technology Fund
- Facility Grant Fund
- Student Investment Account Fund
- Summer Learning Grants Fund
- Gifts and Donations Fund
- Vendor Contracts Fund
- Curriculum Reserve Fund
- Print Shop Fund
- Outdoor Education Fund
- Student Body Fund
- Title IV Grant Fund
- Maintenance Reserve Fund
- Columbia Basin Student Homes Fund

Capital Projects Fund

- Construction Bond Fund

Debt Service Funds

- PERS Bond Fund
- Debt Service Fund

The notes to the basic financial statements are an integral part of this statement.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BIENNIUM RESERVE FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<u>EXPENDITURES:</u>				
Current:				
Contingency	950,000	2,110,000	-	2,110,000
Total expenditures	950,000	2,110,000	-	2,110,000
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(950,000)	(2,110,000)	-	2,110,000
<u>OTHER FINANCING</u>				
<u>SOURCES (USES)</u>				
Transfers In	-	1,160,000	1,290,000	130,000
Transfers out	(650,000)	(650,000)	-	650,000
Total other financing sources (uses)	(650,000)	510,000	1,290,000	780,000
Net change in fund balance	(1,600,000)	(1,600,000)	1,290,000	2,890,000
<u>FUND BALANCE - BEGINNING</u>	1,600,000	1,600,000	1,600,000	-
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 2,890,000	\$ 2,890,000

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ESSER GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ -	\$ 1,085,040	\$ 994,162	\$ (90,878)
Total revenues	-	1,085,040	994,162	(90,878)
<u>EXPENDITURES:</u>				
Current:				
Instruction	-	155,040	65,014	90,026
Support services	-	930,000	929,148	852
Total expenditures	-	1,085,040	994,162	90,878
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COMPREHENSIVE DISTANCE LEARNING FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ -	\$ 192,000	\$ 191,614	\$ (386)
Total revenues	-	192,000	191,614	(386)
<u>EXPENDITURES:</u>				
Current:				
Support services	-	192,000	191,614	386
Total expenditures	-	192,000	191,614	386
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ESSER II GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ -	\$ 4,826,755	\$ 663,843	\$ (4,162,912)
Total revenues	-	4,826,755	663,843	(4,162,912)
<u>EXPENDITURES:</u>				
Current:				
Instruction	-	1,000,000	473,807	526,193
Support services	-	3,826,755	190,036	3,636,719
Total expenditures	-	4,826,755	663,843	4,162,912
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOOD SERVICE PROGRAM FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 190,000	\$ 190,000	\$ 49,819	\$ (140,181)
State sources	80,000	80,000	26,959	(53,041)
Federal sources	2,228,522	2,228,522	1,829,888	(398,634)
 Total revenues	 2,498,522	 2,498,522	 1,906,666	 (591,856)
<u>EXPENDITURES:</u>				
Current:				
Community & Enterprise services	2,948,522	2,948,522	1,458,023	1,490,499
 Total expenditures	 2,948,522	 2,948,522	 1,458,023	 1,490,499
 Net change in fund balance	 (450,000)	 (450,000)	 448,643	 898,643
<u>FUND BALANCE - BEGINNING</u>	<u>850,000</u>	<u>850,000</u>	<u>1,335,440</u>	<u>485,440</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 1,784,083</u>	<u>\$ 1,384,083</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FARM TO SCHOOL GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 45,000	\$ 45,000	\$ 21,153	\$ (23,847)
Total revenues	45,000	45,000	21,153	(23,847)
<u>EXPENDITURES:</u>				
Current:				
Community & Enterprise services	45,000	45,000	21,153	23,847
Total expenditures	45,000	45,000	21,153	23,847
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ -	\$ -

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF DETAILED REVENUES - BUDGET AND ACTUAL
HERMISTON EDUCATION FOUNDATION GIFTS FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 72,000	\$ 72,000	\$ -	\$ (72,000)
Total revenues	<u>72,000</u>	<u>72,000</u>	<u>-</u>	<u>(72,000)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>77,000</u>	<u>77,000</u>	<u>625</u>	<u>76,375</u>
Total expenditures	<u>77,000</u>	<u>77,000</u>	<u>625</u>	<u>76,375</u>
Net change in fund balance	(5,000)	(5,000)	(625)	4,375
<u>FUND BALANCE - BEGINNING</u>	<u>5,000</u>	<u>5,000</u>	<u>4,861</u>	<u>(139)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,236</u>	<u>\$ 4,236</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ESSER III GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ -	\$ 10,840,206	\$ -	\$ (10,840,206)
Total revenues	-	10,840,206	-	(10,840,206)
<u>EXPENDITURES:</u>				
Current:				
Instruction	-	5,840,206	48,672	5,791,534
Support services	-	4,000,000	-	4,000,000
Facilities acquisition and construction	-	1,000,000	-	1,000,000
Total expenditures	-	10,840,206	48,672	10,791,534
Net change in fund balance	-	-	(48,672)	(48,672)
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (48,672)</u>	<u>\$ (48,672)</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF DETAILED REVENUES - BUDGET AND ACTUAL
CTE CAREER PATHWAY PROGRAM GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 220,000	\$ 220,000	\$ 76,860	\$ (143,140)
Total revenues	<u>220,000</u>	<u>220,000</u>	<u>76,860</u>	<u>(143,140)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	215,000	215,000	76,860	138,140
Support services	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>220,000</u>	<u>220,000</u>	<u>76,860</u>	<u>143,140</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TITLE III GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 277,862	\$ 277,862	\$ 167,318	\$ (110,544)
Total revenues	<u>277,862</u>	<u>277,862</u>	<u>167,318</u>	<u>(110,544)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	8,000	24,000	21,293	2,707
Supporting services	269,862	129,862	42,176	87,686
Ent and community service	-	124,000	103,849	20,151
Total expenditures	<u>277,862</u>	<u>277,862</u>	<u>167,318</u>	<u>110,544</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TITLE II A GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 358,781	\$ 358,781	\$ 206,674	\$ (152,107)
Total revenues	358,781	358,781	206,674	(152,107)
<u>EXPENDITURES:</u>				
Current:				
Supporting services	358,781	358,781	206,674	152,107
Total expenditures	358,781	358,781	206,674	152,107
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ -	\$ -

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

TITLE I A FUND

For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 2,364,123	\$ 2,364,123	\$ 1,435,734	\$ (928,389)
Total revenues	<u>2,364,123</u>	<u>2,364,123</u>	<u>1,435,734</u>	<u>(928,389)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	2,059,901	2,054,901	1,260,415	794,486
Supporting services	267,222	267,222	148,647	118,575
Community services	37,000	42,000	26,672	15,328
Total expenditures	<u>2,364,123</u>	<u>2,364,123</u>	<u>1,435,734</u>	<u>928,389</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

TITLE VI-B FUND

For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 203,334	\$ 203,334	\$ 455	\$ (202,879)
Total revenues	203,334	203,334	455	(202,879)
<u>EXPENDITURES:</u>				
Current:				
Instruction	34,000	34,000	-	34,000
Supporting services	169,334	169,334	455	168,879
Total expenditures	203,334	203,334	455	202,879
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ -	\$ -

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE RESERVE FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ -	\$ -	\$ 39,304	\$ 39,304
Total revenues	-	-	39,304	39,304
<u>EXPENDITURES:</u>				
Current:				
Instruction	88,000	88,000	5,799	82,201
Supporting services	620,000	620,000	63,613	556,387
Total expenditures	708,000	708,000	69,412	638,588
Net change in fund balance	(708,000)	(708,000)	(30,108)	677,892
<u>FUND BALANCE - BEGINNING</u>	708,000	708,000	712,306	4,306
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 682,198</u>	<u>\$ 682,198</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CARL PERKINS FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 71,000	\$ 71,000	\$ 57,077	\$ (13,923)
Total revenues	71,000	71,000	57,077	(13,923)
<u>EXPENDITURES:</u>				
Current:				
Support services	71,000	71,000	57,077	13,923
Total expenditures	71,000	71,000	57,077	13,923
Net Change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ -	\$ -

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
M98 CTE GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 1,732,688	\$ 1,732,688	\$ 1,630,289	\$ (102,399)
Total revenues	<u>1,732,688</u>	<u>1,732,688</u>	<u>1,630,289</u>	<u>(102,399)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,374,690	1,365,690	1,281,169	84,521
Support services	<u>357,998</u>	<u>366,998</u>	<u>349,120</u>	<u>17,878</u>
Total expenditures	<u>1,732,688</u>	<u>1,732,688</u>	<u>1,630,289</u>	<u>102,399</u>
Net Change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CLASSROOM NEEDS GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<u>EXPENDITURES:</u>				
Current:				
Instruction	345,000	420,000	-	420,000
Supporting services	340,000	340,000	-	340,000
Contingency	157,000	157,000	-	157,000
Total expenditures	842,000	917,000	-	917,000
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(842,000)	(917,000)	-	917,000
<u>OTHER FINANCING</u>				
<u>SOURCES:</u>				
Transfers in	-	75,000	200,000	125,000
Total other financing sources	-	75,000	200,000	125,000
Net change in fund balance	(842,000)	(842,000)	200,000	1,042,000
<u>FUND BALANCE - BEGINNING</u>	842,000	842,000	842,082	82
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,042,082</u>	<u>\$ 1,042,082</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TITLE I C GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 105,254	\$ 105,254	\$ 52,846	\$ (52,408)
Total revenues	<u>105,254</u>	<u>105,254</u>	<u>52,846</u>	<u>(52,408)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>105,254</u>	<u>105,254</u>	<u>52,846</u>	<u>52,408</u>
Total expenditures	<u>105,254</u>	<u>105,254</u>	<u>52,846</u>	<u>52,408</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
IDEA GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 1,837,136	\$ 1,837,136	\$ 959,652	\$ (877,484)
Total revenues	<u>1,837,136</u>	<u>1,837,136</u>	<u>959,652</u>	<u>(877,484)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,793,444	1,793,444	944,424	849,020
Supporting services	<u>43,692</u>	<u>43,692</u>	<u>15,228</u>	<u>28,464</u>
Total expenditures	<u>1,837,136</u>	<u>1,837,136</u>	<u>959,652</u>	<u>877,484</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YOUTH TRANSITION PROGRAM GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 13,307	\$ 26,571	\$ 54,024	\$ 27,453
Federal sources	50,062	64,821	50,757	(14,064)
Total revenues	<u>63,369</u>	<u>91,392</u>	<u>104,781</u>	<u>13,389</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	58,069	86,092	79,880	6,212
Supporting services	5,300	5,300	5,282	18
Total expenditures	<u>63,369</u>	<u>91,392</u>	<u>85,162</u>	<u>6,230</u>
Net change in fund balance	-	-	19,619	19,619
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>(19,619)</u>	<u>(19,619)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EL TARGET DISTRICT GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 90,000	\$ 90,000	\$ -	\$ (90,000)
Total revenues	90,000	90,000	-	(90,000)
<u>EXPENDITURES:</u>				
Current:				
Supporting services	90,000	90,000	-	90,000
Total expenditures	90,000	90,000	-	90,000
Net Change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SB 622 TECHNOLOGY FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ -	\$ -	\$ 267,393	\$ 267,393
Total revenues	-	-	267,393	267,393
<u>EXPENDITURES:</u>				
Current:				
Supporting services	700,000	700,000	-	700,000
Total expenditures	700,000	700,000	-	700,000
Net change in fund balance	(700,000)	(700,000)	267,393	967,393
<u>FUND BALANCE - BEGINNING</u>	700,000	700,000	698,485	(1,515)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 965,878</u>	<u>\$ 965,878</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FACILITY GRANT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<u>EXPENDITURES:</u>				
Current:				
Supporting services	375,000	375,000	-	375,000
Facility Acquisition/Construction	2,125,000	2,125,000	-	2,125,000
Total expenditures	2,500,000	2,500,000	-	2,500,000
Net change in fund balance	(2,500,000)	(2,500,000)	-	2,500,000
<u>FUND BALANCE - BEGINNING</u>	2,500,000	2,500,000	2,502,783	2,783
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,502,783</u>	<u>\$ 2,502,783</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STUDENT INVESTMENT ACCOUNT FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 4,835,108	\$ 4,835,108	\$ 1,551,696	\$ (3,283,412)
Total revenues	<u>4,835,108</u>	<u>4,835,108</u>	<u>1,551,696</u>	<u>(3,283,412)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	3,042,686	3,042,686	668,367	2,374,319
Supporting services	1,792,422	1,792,422	883,329	909,093
Total expenditures	<u>4,835,108</u>	<u>4,835,108</u>	<u>1,551,696</u>	<u>3,283,412</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SUMMER LEARNING GRANTS FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ -	\$ 2,289,636	\$ -	\$ (2,289,636)
Total revenues	-	2,289,636	-	(2,289,636)
<u>EXPENDITURES:</u>				
Current:				
Instruction		1,641,289	22,505	1,618,784
Community & Enterprise services	-	648,347	2,841	645,506
Total expenditures	-	2,289,636	25,346	2,264,290
Net change in fund balance	-	-	(25,346)	(25,346)
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,346)</u>	<u>\$ (25,346)</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GIFTS AND DONATIONS FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 279,856	\$ 279,856	\$ 113,214	\$ (166,642)
State sources	20,000	20,000	19,940	(60)
Total revenues	<u>299,856</u>	<u>299,856</u>	<u>133,154</u>	<u>(166,702)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	437,856	387,856	59,454	328,402
Supporting services	<u>57,000</u>	<u>107,000</u>	<u>106,150</u>	<u>850</u>
Total expenditures	<u>494,856</u>	<u>494,856</u>	<u>165,604</u>	<u>329,252</u>
Net change in fund balance	(195,000)	(195,000)	(32,450)	162,550
<u>FUND BALANCE - BEGINNING</u>	<u>195,000</u>	<u>195,000</u>	<u>271,840</u>	<u>76,840</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 239,390</u>	<u>\$ 239,390</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VENDOR CONTRACTS FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 52,000	\$ 52,000	\$ 6,059	\$ (45,941)
<u>EXPENDITURES:</u>				
Current:				
Instruction	55,000	55,000	-	55,000
Total expenditures	55,000	55,000	-	55,000
Net change in fund balance	(3,000)	(3,000)	6,059	9,059
<u>FUND BALANCE - BEGINNING</u>	3,000	3,000	3,410	410
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,469</u>	<u>\$ 9,469</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CURRICULUM RESERVE FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,800,000	2,000,000	-	2,000,000
Total expenditures	1,800,000	2,000,000	-	2,000,000
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(1,800,000)	(2,000,000)	-	2,000,000
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	200,000	400,000	465,000	65,000
Net change in fund balance	(1,600,000)	(1,600,000)	465,000	2,065,000
<u>FUND BALANCE - BEGINNING</u>	1,800,000	1,800,000	1,767,172	(32,828)
<u>FUND BALANCE - ENDING</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 2,232,172</u>	<u>\$ 2,032,172</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PRINT SHOP FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local Sources	\$ 118,214	\$ 58,214	\$ 31,802	\$ (26,412)
Total revenues	<u>118,214</u>	<u>58,214</u>	<u>31,802</u>	<u>(26,412)</u>
<u>EXPENDITURES:</u>				
Current:				
Supporting services	<u>188,214</u>	<u>188,214</u>	<u>124,549</u>	<u>63,665</u>
Total expenditures	<u>188,214</u>	<u>188,214</u>	<u>124,549</u>	<u>63,665</u>
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(70,000)	(130,000)	(92,747)	37,253
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	<u>50,000</u>	<u>110,000</u>	<u>110,000</u>	<u>-</u>
Net change in fund balance	(20,000)	(20,000)	17,253	37,253
<u>FUND BALANCE - BEGINNING</u>	<u>20,000</u>	<u>20,000</u>	<u>7,945</u>	<u>(12,055)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,198</u>	<u>\$ 25,198</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
OUTDOOR EDUCATION FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State source	\$ 58,739	\$ 58,739	\$ -	\$ (58,739)
Total revenue	<u>58,739</u>	<u>58,739</u>	<u>-</u>	<u>(58,739)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	109,739	109,739	6,756	102,983
Total expenditures	<u>109,739</u>	<u>109,739</u>	<u>6,756</u>	<u>102,983</u>
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(51,000)	(51,000)	(6,756)	44,244
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	50,000	50,000	-	(50,000)
Net change in fund balance	(1,000)	(1,000)	(6,756)	(5,756)
<u>FUND BALANCE - BEGINNING</u>	<u>1,000</u>	<u>1,000</u>	<u>99,510</u>	<u>98,510</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 92,754</u>	<u>\$ 92,754</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STUDENT BODY FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 820,000	\$ 820,000	\$ 142,649	\$ (677,351)
Total revenue	820,000	820,000	142,649	(677,351)
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,000,000	1,000,000	128,995	871,005
Total expenditures	1,000,000	1,000,000	128,995	871,005
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(180,000)	(180,000)	13,654	193,654
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	-	-	29,872	29,872
Net change in fund balance	(180,000)	(180,000)	43,526	223,526
<u>FUND BALANCE - BEGINNING</u>	180,000	180,000	231,937	51,937
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 275,463	\$ 275,463

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

TITLE IV GRANT FUND

For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 109,477	\$ 207,623	\$ 103,455	\$ (104,168)
Total revenues	109,477	207,623	103,455	(104,168)
<u>EXPENDITURES:</u>				
Current:				
Instruction	30,644	18,828	-	18,828
Supporting services	78,833	188,795	103,455	85,340
Total expenditures	109,477	207,623	103,455	104,168
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE RESERVE FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>				
Current:				
Supporting services	400,000	620,000	-	620,000
Facilities acquisition and construction	1,600,000	1,600,000	-	1,600,000
Total expenditures	2,000,000	2,220,000	-	2,220,000
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(2,000,000)	(2,220,000)	-	2,220,000
<u>OTHER FINANCING</u>				
<u>SOURCES (USES)</u>				
Transfers in	200,000	420,000	-	(420,000)
Net Change in fund balance	(1,800,000)	(1,800,000)	-	1,800,000
<u>FUND BALANCE - BEGINNING</u>	2,000,000	2,000,000	2,012,854	12,854
<u>FUND BALANCE - ENDING</u>	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ 2,012,854</u>	<u>\$ 1,812,854</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COLUMBIA BASIN STUDENT HOMES FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local Sources	\$ 10,000	\$ 10,000	\$ 2,435	\$ (7,565)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>2,435</u>	<u>(7,565)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>400,000</u>	<u>400,000</u>	<u>379,624</u>	<u>20,376</u>
Total expenditures	<u>400,000</u>	<u>400,000</u>	<u>379,624</u>	<u>20,376</u>
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>	<u>(390,000)</u>	<u>(390,000)</u>	<u>(377,189)</u>	<u>12,811</u>
<u>OTHER FINANCING SOURCES:</u>				
Sale of fixed assets	<u>320,000</u>	<u>320,000</u>	<u>834,076</u>	<u>514,076</u>
Net change in fund balance	<u>(70,000)</u>	<u>(70,000)</u>	<u>456,887</u>	<u>526,887</u>
<u>FUND BALANCE - BEGINNING</u>	<u>70,000</u>	<u>70,000</u>	<u>22,700</u>	<u>(47,300)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 479,587</u>	<u>\$ 479,587</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CONSTRUCTION BOND FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 685,050	\$ 685,050	\$ 225,071	\$ (459,979)
<u>EXPENDITURES:</u>				
Current:				
Facilities acquisition and construction	84,528,428	84,528,428	9,817,889	74,710,539
Total expenditures	84,528,428	84,528,428	9,817,889	74,710,539
Net Change in fund balance	(83,843,378)	(83,843,378)	(9,592,818)	74,250,560
<u>FUND BALANCE - BEGINNING</u>	83,843,378	83,843,378	82,814,175	(1,029,203)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,221,357</u>	<u>\$ 73,221,357</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PERS BOND FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 1,353,330	\$ 1,353,330	\$ 1,377,658	\$ 24,328
Total revenues	1,353,330	1,353,330	1,377,658	24,328
<u>EXPENDITURES:</u>				
Debt service:				
Principal	550,000	550,000	550,000	-
Interest	823,330	823,330	823,330	-
Total expenditures	1,373,330	1,373,330	1,373,330	-
Net change in fund balance	(20,000)	(20,000)	4,328	24,328
<u>FUND BALANCE - BEGINNING</u>	20,000	20,000	25,319	5,319
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,647</u>	<u>\$ 29,647</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the fiscal year ended June 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Revenue from property taxes	\$ 8,099,437	\$ 8,099,437	\$ 7,912,314	\$ (187,123)
Revenue from local sources	-	-	(77,785)	(77,785)
Total revenues	<u>8,099,437</u>	<u>8,099,437</u>	<u>7,834,529</u>	<u>(264,908)</u>
<u>EXPENDITURES:</u>				
Debt service:				
Principal	1,479,825	1,479,825	1,479,825	-
Interest	<u>2,339,612</u>	<u>2,339,612</u>	<u>2,339,612</u>	-
Total expenditures	<u>3,819,437</u>	<u>3,819,437</u>	<u>3,819,437</u>	-
Net change in fund balance	4,280,000	4,280,000	4,015,092	(264,908)
<u>FUND BALANCE - BEGINNING</u>	<u>4,900,000</u>	<u>4,900,000</u>	<u>5,076,063</u>	<u>176,063</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 9,180,000</u>	<u>\$ 9,180,000</u>	<u>\$ 9,091,155</u>	<u>\$ (88,845)</u>

Note:

Investment losses are reported as negative income in accordance with accounting standards.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF BONDED DEBT TRANSACTIONS
June 30, 2021

<u>Bond Principal:</u>	<u>Outstanding June 30, 2020</u>	<u>Issued During Year</u>	<u>Matured and Paid During Year</u>	<u>Outstanding June 30, 2021</u>
<u>General Obligation Bonds:</u>				
April 15, 2009 (Series 2009B)	\$ 5,646,453	\$ -	\$ 1,479,825	\$ 4,166,628
December 3, 2009 (Series 2009C)	31,760,000	-	-	31,760,000
May 7, 2015 (Series 2015A)	5,485,000	-	-	5,485,000
May 7, 2015 (Series 2015B)	9,100,000	-	-	9,100,000
April 9, 2020 (Series 2020A)	80,052,325	-	-	80,052,325
April 9, 2020 (Series 2020B)	5,485,000	-	-	5,485,000
<u>Limited Tax Pension Bonds:</u>				
October 31, 2002	8,735,001	-	-	8,735,001
February 19, 2004	6,165,000	-	550,000	5,615,000
Total Principal	<u>\$ 152,428,779</u>	<u>\$ -</u>	<u>\$ 2,029,825</u>	<u>\$ 150,398,954</u>
	<u>Outstanding June 30, 2020</u>	<u>Matured During Year</u>	<u>Paid During Year</u>	<u>Outstanding June 30, 2021</u>
<u>Bond Interest:</u>				
<u>General Obligation Bonds:</u>				
April 15, 2009 (Series 2009B)	\$ 4,002,124	\$ 474,373	\$ 1,115,175	\$ 3,361,322
December 3, 2009 (Series 2009C)	-	412,880	412,880	-
May 7, 2015 (Series 2015A)	-	168,527	168,527	-
May 7, 2015 (Series 2015B)	-	318,500	318,500	-
April 9, 2020 (Series 2020A)	526,946	2,385,178	-	2,912,124
April 9, 2020 (Series 2020B)	-	324,529	324,529	-
<u>Limited Tax Pension Bonds:</u>				
October 31, 2002	-	483,450	483,450	-
February 19, 2004	-	339,880	339,880	-
Total Interest	<u>\$ 4,529,070</u>	<u>\$ 4,907,317</u>	<u>\$ 3,162,941</u>	<u>\$ 6,273,446</u>

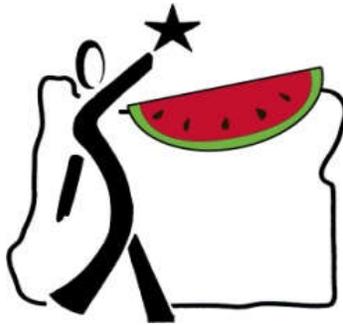
UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF FUTURE BONDED DEBT SERVICE REQUIREMENTS
June 30, 2021

Year of Maturity	General Obligation Bonds Series 2009B		General Obligation Bonds Series 2009C		General Obligation Refunding Bonds Series 2015A and 2015B		General Obligation Bonds Series 2020A and 2020B	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021-22	\$ 1,431,468	\$ 1,248,532	\$ -	\$ 412,880	\$ -	\$ 487,027	67,154	277,096
2022-23	1,395,194	1,374,806	-	412,880	-	487,027	84,555	279,695
2023-24	1,339,966	1,515,034	-	412,880	-	487,027	114,919	284,331
2024-25	-	-	-	412,880	2,650,000	974,054	372,409	316,841
2025-26	-	-	31,760,000	412,880	2,805,000	406,997	411,278	332,972
2027-2031	-	-	-	-	9,130,000	625,681	25,840,898	6,231,102
2032-2036	-	-	-	-	-	-	22,158,694	11,966,306
2037-2041	-	-	-	-	-	-	20,798,838	18,281,162
2042-2046	-	-	-	-	-	-	15,688,580	19,626,420
Totals	<u>\$ 4,166,628</u>	<u>\$ 4,138,372</u>	<u>\$ 31,760,000</u>	<u>\$ 2,064,400</u>	<u>\$ 14,585,000</u>	<u>\$ 3,467,813</u>	<u>\$ 85,537,325</u>	<u>\$ 57,595,925</u>
	Limited Tax Pension Bonds Series 2002		Limited Tax Pension Bonds Series 2004					
Year of Maturity	Principal	Interest	Principal	Interest	Principal	Interest		
2021-22	\$ 975,000	\$ 483,450	625,000	\$ 310,053	\$ 3,098,622	\$ 3,219,038		
2022-23	1,100,000	430,020	705,000	275,847	3,284,749	3,260,275		
2023-24	1,235,000	369,630	795,000	236,875	3,484,885	3,305,777		
2024-25	1,380,000	301,088	890,000	192,927	5,292,409	2,197,790		
2025-26	1,540,000	224,498	990,000	143,728	37,506,278	1,521,075		
2027-2031	2,505,001	183,150	1,610,000	117,194	39,085,899	7,157,127		
2032-2036	-	-	-	-	22,158,694	11,966,306		
2037-2041	-	-	-	-	20,798,838	18,281,162		
2042-2046	-	-	-	-	15,688,580	19,626,420		
Totals	<u>\$ 8,735,001</u>	<u>\$ 1,991,836</u>	<u>\$ 5,615,000</u>	<u>\$ 1,276,624</u>	<u>\$ 150,398,954</u>	<u>\$ 70,534,970</u>		

The notes to the basic financial statements are an integral part of this statement.

OTHER FINANCIAL SCHEDULES



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
2020-2021 AUDIT SUMMARY - REVENUE

Major Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Grand Total
Ad Valorem Taxes	\$ 9,942,717.91	\$ -	\$ 7,887,249.98	\$ -	\$ 17,829,967.89
Penalties and Interest on Taxes	6,129.52	-	4,849.52	-	10,979.04
Earnings on Investments	259,737.97	-	(73,125.83)	225,071.59	411,683.73
Food Service	-	49,816.90	-	-	49,816.90
Extracurricular Activities	18,036.56	135,153.85	-	-	153,190.41
Rentals	10,480.00	-	-	-	10,480.00
Contributions and Donations From Private Sources	-	48,525.92	-	-	48,525.92
Recovery of Prior Years' Expenditure	4,325.73	822.91	-	-	5,148.64
Services Provided to Other Funds	-	31,801.94	1,372,997.69	-	1,404,799.63
Fees Charged to Grants	98,289.96	-	-	-	98,289.96
Miscellaneous Reimbursements & Charges	84,549.37	386,554.29	-	-	471,103.66
Total Local Revenues	10,424,267.02	652,675.81	9,191,971.36	225,071.59	20,493,985.78
County School Fund	184,214.17	-	-	-	184,214.17
General ESD Funds	2,574,200.88	-	-	-	2,574,200.88
Other Intermediate Sources	25,550.09	-	20,214.56	-	45,764.65
Total Intermediate Sources	2,783,965.14	-	20,214.56	-	2,804,179.70
State School Fund - General Support	50,750,251.28	-	-	-	50,750,251.28
State School Fund - School Lunch Match	-	26,958.92	-	-	26,958.92
Common School Fund	577,268.12	-	-	-	577,268.12
Other State Support	90,019.42	3,353,963.44	-	-	3,443,982.86
Total State Revenues	51,417,538.82	3,380,922.36	-	-	54,798,461.18
Restricted Federal Revenues	-	6,488,769.72	-	-	6,488,769.72
Commodities	-	224,704.94	-	-	224,704.94
Total Federal Revenues	-	6,713,474.66	-	-	6,713,474.66
Transfers In	-	2,094,872.16	-	-	2,094,872.16
Sale of or Compensation for loss of Fixed Assets	-	834,076.00	-	-	834,076.00
Beginning Fund Balance	11,983,190.78	14,667,420.50	5,101,382.19	82,814,174.77	114,566,168.24
Total Other Resources	11,983,190.78	17,596,368.66	5,101,382.19	82,814,174.77	117,495,116.40
Grand Total	\$ 76,608,961.76	\$ 28,343,441.49	\$ 14,313,568.11	\$ 83,039,246.36	\$ 202,305,217.72

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

Fund 100
FYE 06/30/21

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
1111	Elementary, K-5	\$ 7,883,796	\$ 4,832,789	\$ 67,807	\$ 287,685	\$ -	\$ -	\$ 13,072,078
1121	Middle/Junior High Programs	3,640,566	2,217,707	44,954	136,635	-	75	6,039,937
1122	Middle/Junior High Extracurricular	146,042	56,892	15	399	-	850	204,197
1131	High School Programs	4,305,202	2,615,174	50,650	294,498	-	2,274	7,267,797
1132	High School Extracurricular	803,930	308,067	56,539	101,260	-	8,016	1,277,812
1140	Pre-kindergarten Programs	-	-	111,933	-	-	-	111,933
1220	Restrictive Programs	2,666,262	1,937,436	98,351	37,081	-	-	4,739,130
1250	Less Restrictive	-	-	-	3,453	-	-	3,453
1271	Remediation	-	-	72,929	79	-	-	73,008
1280	Alternative Education	154,739	87,425	3,910	269,820	-	-	515,893
1291	English Second Language	1,473,543	1,025,545	2,982	67,306	-	-	2,569,376
1000	Instructional Programs	<u>21,074,080</u>	<u>13,081,036</u>	<u>510,070</u>	<u>1,198,214</u>	<u>-</u>	<u>11,215</u>	<u>35,874,615</u>
2000	Support Services							
2110	Attendance and Social Work Services	224,867	181,314	293,703	221,695	-	-	921,578
2120	Guidance Services	1,042,059	679,420	108,497	7,564	-	308	1,837,848
2130	Health Services	141,822	76,556	16,415	11,716	-	-	246,508
2140	Psychological Services	357,560	195,963	2,292	30,268	-	-	586,083
2150	Speech Pathology and Audiology Services	334,443	185,701	1,875	5,598	-	534	528,151
2190	Service Direction, Student Support Services	385,274	312,262	28,191	4,002	-	1,190	730,919
2210	Improvement of Instruction	735,370	410,519	7,468	8,318	-	2,218	1,163,892
2220	Educational Media Center	359,417	287,179	-	68,905	-	582	716,082
2230	Assessment and Testing	77,172	42,043	737	77,230	-	-	197,182
2240	Instructional Staff Development	167,960	60,330	5,802	11,457	-	-	245,549
2310	Board of Education Services	-	-	42,775	5,128	-	143,340	191,244

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

Fund 100 (Continued)

FYE 06/30/21

Function	Function	100	200	300	400	500	600-800	Total
	Description	Salaries	Benefits	Pur Svc	Material/Sply	Capital	All Other	
2320	Executive Administration Services	\$ 258,575	\$ 130,894	\$ 21,165	\$ 14,933	\$ -	\$ 2,060	\$ 427,627
2410	Office of the Principal Services	2,375,051	1,484,614	14,550	63,646	-	10,178	3,948,038
2510	Direction of Business Support Services	134,806	68,971	1,050	346	-	1,310	206,484
2520	Fiscal Services	186,481	129,430	28,681	91,565	-	4,120	440,277
2540	Operation and Maintenance of Plant							
	Services	1,690,360	1,211,926	1,813,917	369,364	1,620,063	287,179	6,992,809
2550	Student Transportation Services	-	-	1,250,464	-	-	-	1,250,464
2570	Internal Services	97,521	72,202	-	583	-	-	170,306
2630	Information Services	70,456	45,841	30,119	3,641	-	745	150,802
2640	Staff Services	334,468	245,467	18,308	45,109	-	9,280	652,632
2660	Technology Services	519,267	307,115	232,825	973,677	39,667	339	2,072,889
2670	Records Management Services	-	-	1,320	23,473	-	-	24,793
2690	Other Support Services – Central	-	-	-	-	-	38,517	38,517
2700	Supplemental Retirement Program	-	168,314	-	-	-	-	168,314
2000	Support Services	<u>9,492,928</u>	<u>6,296,059</u>	<u>3,920,155</u>	<u>2,038,218</u>	<u>1,659,730</u>	<u>501,899</u>	<u>23,908,989</u>
	Services	-	-	-	-	28,125	-	28,125
4000	Facilities Acquisition and Construction	-	-	-	-	28,125	-	28,125
5000	Other Uses							
5110	Long-Term Debt Service	-	-	-	-	-	350	350
5200	Transfer of Funds	-	-	-	-	-	2,094,872	2,094,872
5000	Other Uses	-	-	-	-	-	2,095,222	2,095,222
Total	Fund 100	<u>\$ 30,567,008</u>	<u>\$ 19,377,095</u>	<u>\$ 4,430,224</u>	<u>\$ 3,236,432</u>	<u>\$ 1,687,855</u>	<u>\$ 2,608,337</u>	<u>\$ 61,906,951</u>

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

200 Funds
FYE 06/30/21

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
1111	Elementary, K-5	\$ 148,773	\$ 50,500	\$ 283	\$ 53,133	\$ -	\$ -	\$ 252,689
1121	Middle/Junior High Programs	439,953	222,663	1,137	111,297	-	-	775,050
1122	Middle/Junior High Extracurricular	-	-	1,366	6,080	-	-	7,446
1131	High School Programs	513,970	286,715	42,979	327,258	527,577	2,652	1,701,150
1132	High School Extracurricular	30,730	10,740	8,208	135,361	-	774	185,813
1220	Restrictive Programs	443,093	325,584	284,542	129,243	-	9,462	1,191,924
1250	Less Restrictive	-	-	-	37	-	-	37
1271	Remediation	-	-	20,340	28,332	-	-	48,672
1272	Title 1A	625,817	464,431	112,494	43,471	-	14,202	1,260,415
1280	Alternative Education	300	111	-	-	-	-	411
1291	English Second Language	82,163	44,718	-	2,117	-	1,398	130,397
1400	Summer School Programs	5,765	1,961	5,287	8,420	-	1,072	22,504
1000	Instructional Programs	<u>2,290,566</u>	<u>1,407,422</u>	<u>476,635</u>	<u>844,751</u>	<u>527,577</u>	<u>29,559</u>	<u>5,576,509</u>
2000	Support Services							
2110	Attendance and Social Work Services	75,760	60,325	15	19,875	-	-	155,975
2120	Guidance Services	59,317	47,458	12	11,093	-	-	117,880
2130	Health Services	129,261	44,837	-	1,457	-	-	175,555
2150	Speech Pathology and Audiology Services	54,217	28,965	-	-	-	-	83,182
2190	Service Direction, Student Support Services	134,104	77,639	-	-	-	-	211,743
2210	Improvement of Instruction Services	262,534	138,634	110	144,929	-	68,266	614,473
2220	Educational Media Center	70,403	42,341	-	491	-	125	113,360
2230	Assessment and Testing	-	-	-	52,048	-	-	52,048
2240	Instructional Staff Development	32,899	10,234	137,713	58,832	-	4,025	243,704
2410	Office of the Principal Service	-	-	-	121	-	-	121
2490	Other Support Services - School Administration	76,210	39,668	14,071	3,641	-	-	133,590
2520	Fiscal Services	457	183	-	-	-	-	640
2550	Student Transportation Services	-	-	38,264	220,303	109,880	-	368,447

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT
200 Funds (Continued)
FYE 06/30/21

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
2570	Internal Services	\$ 36,121	\$ 28,806	\$ 42,951	\$ 16,671	\$ -	\$ -	\$ 124,548
2640	Staff Services	-	12,830	-	-	-	-	12,830
2660	Technology Services	1,807	654	405,323	600,672	-	-	1,008,455
2000	Support Services	933,091	532,573	638,459	1,130,134	109,880	72,417	3,416,553
3000	Enterprise and Community Services							
3100	Food Services	52,855	34,855	998,338	355,114	37,885	128	1,479,175
3300	Community Services	71,085	42,891	-	16,545	-	-	130,521
3500	Custody and Care of Children Services	-	-	2,706	-	-	135	2,842
3000	Enterprise and Community Services	123,941	77,746	1,001,045	371,659	37,885	263	1,612,538
Total	Fund 200s	\$ 3,347,597	\$ 2,017,741	\$ 2,116,139	\$ 2,346,543	\$ 675,342	\$ 102,238	\$ 10,605,599

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT
300 Funds
FYE 06/30/21

5000	Other Uses							
5100	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,192,766	\$ 5,192,766
5000	Other Uses	-	-	-	-	-	5,192,766	5,192,766
Total	Fund 300s	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,192,766	\$ 5,192,766

UMATILLA COUNTY SCHOOL DISTRICT 8R

EXPENDITURE SUMMARY - 3211 FORMAT

400 Funds

FYE 06/30/21

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
4000	Facilities Acquisition and Construction Expenditures							
4110	Service Area Direction	\$ -	\$ -	\$ 677,901	\$ 119	\$ -	\$ 3,000	\$ 681,020
4120	Site Acquisition and Development Services	-	-	31,098	-	1,190,813	-	1,221,911
4150	Building Acquisition, Construction, and Improvement Services	-	-	3,578,911	-	4,052,867	283,181	7,914,959
4000	Facilities Acquisition and Construction Expenditures	-	-	4,287,909	119	5,243,681	286,181	9,817,889
Total	Fund 200s	\$ -	\$ -	\$ 4,287,909	\$ 119	\$ 5,243,681	\$ 286,181	\$ 9,817,889

SUPPLEMENTAL INFORMATION 2020-2021

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	\$ 787,938
Function 2550	\$ -

B. Replacement of Equipment - **General Fund:**

Include all General Fund expenditures in object 542, except for the following exclusions:

\$ 10,500

Exclude these functions:

- 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.*

STATISTICAL SECTION



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

STATISTICAL SECTION CONTENTS

June 30, 2021

This part of the Umatilla County School District No. 8R's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, required supplementary information says about the equity's overall financial health.

	<u>Pages</u>
<u>Financial Trends</u>	
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	136-142
<u>Revenue Capacity</u>	
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	143-145
<u>Debt Capacity</u>	
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	146-152
<u>Demographic and Economic Information</u>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	153-154
<u>Operating Information</u>	
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	155-158

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
GOVERNMENT-WIDE REVENUES BY FUNCTION
June 30, 2021

Fiscal Year	PROGRAM REVENUES			GENERAL REVENUES						Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Property Taxes	State School Fund General Support	Unrestricted State and Local Sources	Earnings (losses) on Investments	Miscellaneous		
2020-21	\$ 822,626	\$ 10,255,271	\$ 40,183	17,582,056	50,750,251	3,335,683	\$ 411,684	\$ 120,062	\$ 83,317,816	
2019-20	1,146,450	6,448,370	117,263	17,292,425	49,544,553	3,046,215	743,975	227,776	78,567,027	
2018-19	1,283,959	6,021,037	154,867	17,636,357	46,956,323	3,116,351	871,761	334,176	76,374,831	
2017-18	1,426,808	5,526,142	141,266	17,045,967	45,933,646	3,037,934	507,651	326,379	73,945,793	
2016-17	1,474,016	4,727,391	165,599	16,618,201	41,343,156	2,833,335	276,467	191,487	67,629,652	
2015-16	1,353,924	4,504,966	166,050	15,942,388	39,590,902	2,617,961	132,502	120,666	64,429,359	
2014-15	1,382,743	4,767,894	224,731	15,278,017	35,005,511	576,376	97,812	80,633	57,413,717	
2013-14	1,580,211	4,192,679	506,404	14,852,839	33,410,483	538,423	3,797,096	38,515	58,916,650	
2012-13	1,310,229	3,876,536	1,710,258	14,655,512	29,164,231	548,166	2,650,007	19,833	53,934,772	
2011-12	1,407,675	7,253,725	2,103,575	14,057,134	29,192,138	657,951	924,514	39,711	55,636,423	

Source: Umatilla County School District No. 8R financial records.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
EXPENSES, PROGRAM REVENUES, AND NET (EXPENSE)/REVENUE
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Expenses:										
Governmental activities:										
Regular programs	\$ 29,604,916	\$ 27,727,540	\$ 26,727,190	\$ 25,112,287	\$ 25,783,244	\$ 22,358,604	\$ 21,702,647	\$ 21,049,083	\$ 18,952,205	\$ 19,108,128
Special programs	10,314,368	10,184,414	9,552,601	9,060,384	8,712,305	7,757,593	7,789,287	7,547,670	6,905,879	6,520,166
Summer School Programs	22,492	-	-	-	-	-	-	-	-	-
Student support services	5,474,625	2,027,613	3,354,240	2,176,547	3,086,881	3,473,136	1,708,793	1,339,662	2,154,341	2,245,783
Instructional staff support	3,272,943	3,237,062	2,362,203	2,319,287	424,062	1,778,730	1,525,563	386,437	1,191,860	1,243,281
General administration	608,027	603,768	874,570	548,437	607,337	525,202	580,689	566,114	561,219	530,780
School administration	3,976,784	4,111,053	3,872,908	3,112,944	2,878,656	2,672,243	2,801,453	2,715,928	2,227,350	2,268,791
Business support services	7,737,784	10,018,643	8,484,242	8,574,434	7,342,509	6,829,832	6,582,533	6,413,865	6,032,669	5,772,697
Central activities	3,885,501	3,291,384	3,057,406	3,030,314	2,842,874	1,769,416	1,920,654	1,585,978	1,088,071	1,492,155
Supplemental retirement program	163,060	206,520	253,236	362,602	512,160	688,686	695,611	746,643	768,311	731,025
Enterprise and community services	1,574,654	1,895,186	2,207,794	2,557,555	2,436,242	2,356,706	2,127,673	2,047,876	2,110,947	1,999,851
Facilities acquisition and construction	-	-	97,080	595	121,776	151,474	90,358	101,635	-	-
Amortization of PERS prepayment	-	-	-	-	-	-	-	1,926,474	1,643,829	1,671,188
Other post employment obligations	(194,889)	(181,735)	(367,492)	(304,458)	(173,508)	75,007	103,431	302,043	329,651	506,189
Interest on long term debt	4,759,794	3,571,183	3,309,380	3,496,109	3,717,102	3,912,382	3,667,091	4,174,671	4,357,998	4,451,392
Bond issue costs	-	627,732	-	-	-	-	190,233	-	-	-
Unallocated Depreciation	3,507,357	3,395,313	3,336,469	3,241,341	3,232,079	3,251,524	3,653,532	3,505,715	3,318,583	2,582,770
Pension expense (revenue)	6,877,535	5,613,847	3,815,552	3,684,512	3,472,722	12,141,332	(7,550,660)	-	-	-
Total primary government expenses	81,584,951	76,329,523	70,937,379	66,972,890	64,996,441	69,741,867	47,588,888	54,409,794	51,642,913	51,124,196
Program Revenues:										
Governmental activities:										
Charges for services										
Instruction	772,809	797,070	847,307	984,286	1,028,552	932,080	943,933	1,139,724	854,301	919,483
Enterprise and community services	49,817	349,380	436,652	442,522	445,464	421,844	438,810	440,487	455,928	488,192
Operating grants and contributions	10,255,271	6,448,370	6,021,037	5,526,142	4,727,391	4,504,966	4,767,894	4,192,679	3,876,536	7,253,725
Capital grants and contributions	40,183	117,263	154,867	141,266	165,599	166,050	224,731	506,404	1,710,258	2,103,575
Total primary government program revenues	11,118,080	7,712,083	7,459,863	7,094,216	6,367,006	6,024,940	6,375,368	6,279,294	6,897,023	10,764,975
Net (Expense)/Revenue										
Total primary government net expense	\$ (70,466,871)	\$ (68,617,440)	\$ (63,477,516)	\$ (59,878,674)	\$ (58,629,435)	\$ (63,716,927)	\$ (41,213,520)	\$ (48,130,500)	\$ (44,745,890)	\$ (40,359,221)

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
GENERAL REVENUES AND TOTAL CHANGE IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Net (Expense)/Revenue										
Total primary government net expense net expense	\$ (70,466,871)	\$ (68,617,440)	\$ (63,477,516)	\$ (59,878,674)	\$ (58,629,435)	\$ (63,716,927)	\$ (41,213,520)	\$ (48,130,500)	\$ (44,745,890)	\$ (40,359,221)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes levied for general purposes	9,813,861	9,598,253	9,136,600	8,812,120	8,642,843	8,166,335	7,793,809	7,539,779	7,480,239	7,251,438
Property taxes levied for debt service	7,768,195	7,694,172	8,499,757	8,233,847	7,975,358	7,776,053	7,484,208	7,313,060	7,175,273	6,805,696
ESD Apportionment	2,574,201	2,358,394	2,377,346	2,350,294	2,068,965	1,910,855	-	-	-	-
State school fund	50,750,251	49,544,553	46,956,323	45,933,646	41,343,156	39,590,902	35,005,511	33,410,483	29,164,231	29,192,138
Common school fund	577,268	516,555	572,304	538,924	640,316	590,224	474,849	446,193	455,484	410,659
County school funds	184,214	171,266	166,701	148,716	124,054	116,882	101,527	92,230	92,682	83,674
Other	120,062	227,776	334,176	326,379	191,487	120,666	80,633	38,515	19,833	39,711
Earnings on investments	411,684	743,975	871,761	507,651	276,467	132,502	97,812	3,797,096	2,650,007	1,088,132
Total primary government	72,199,736	70,854,944	68,914,968	66,851,577	61,262,646	58,404,419	51,038,349	52,637,356	47,037,749	44,871,448
Change in Net Position - increase (decrease)	\$ 1,732,865	\$ 2,237,504	\$ 5,437,452	\$ 6,972,903	\$ 2,633,211	\$ (5,312,508)	\$ 9,824,829	\$ 4,506,856	\$ 2,291,859	\$ 4,512,227

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
GOVERNMENTAL FUNDS REVENUE
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Local Sources:										
Ad valorem Taxes	\$ 17,840,948	\$17,278,661	\$17,619,922	\$17,069,224	\$16,608,355	\$15,885,857	\$15,412,799	\$14,970,370	\$14,747,604	\$14,042,728
Food service sales	49,819	349,666	436,652	507,651	445,464	421,988	438,810	440,488	455,709	487,094
Interest income	411,684	743,975	871,761	472,839	276,467	132,502	97,812	111,559	146,108	163,619
Other revenues	2,191,536	3,211,189	3,210,197	3,201,087	3,182,851	2,985,448	2,979,935	3,306,085	4,101,877	4,667,795
Total local sources	20,493,987	21,583,491	22,138,532	21,250,801	20,513,137	19,425,795	18,929,356	18,828,502	19,451,298	19,361,236
Intermediate Sources:										
County school fund	184,214	171,266	166,701	148,716	124,054	116,882	101,527	92,230	92,682	83,674
ESD Apportionment	2,574,201	2,358,394	2,377,346	2,350,294	2,068,965	1,910,855	-	-	-	-
Other	45,765	-	-	-	-	-	-	-	6,962	7,127
Total intermediate sources	2,804,180	2,529,660	2,544,047	2,499,010	2,193,019	2,027,737	101,527	92,230	99,644	90,801
State Sources:										
State School Support	50,750,251	49,544,553	46,956,323	45,933,646	41,343,156	39,590,902	35,005,511	33,410,483	29,164,231	29,192,138
Common School Fund	577,268	516,555	572,304	538,924	640,316	590,224	474,849	446,193	455,484	410,659
Other	3,470,940	1,690,884	1,228,190	920,580	455,177	234,384	674,181	104,807	(50,628)	3,310,745
Total State sources	54,798,459	51,751,992	48,756,817	47,393,150	42,438,649	40,415,510	36,154,541	33,961,483	29,569,087	32,913,542
Federal sources:										
Federal grants	4,883,587	2,848,547	2,627,053	2,526,608	2,274,021	2,313,383	2,278,142	2,391,206	2,261,973	2,178,069
Food service programs	1,829,888	1,942,300	2,056,896	2,018,035	1,944,246	1,883,756	1,726,924	1,633,894	1,617,671	1,536,981
Total Federal sources	6,713,475	4,790,847	4,683,949	4,544,643	4,218,267	4,197,139	4,005,066	4,025,100	3,879,644	3,715,050
Other sources:										
Other	-	-	-	-	-	-	-	-	-	865
Total Other sources	-	-	-	-	-	-	-	-	-	865
Total revenues	\$ 84,810,101	\$80,655,990	\$78,123,345	\$75,687,604	\$69,363,072	\$66,066,181	\$59,190,490	\$56,907,315	\$52,999,673	\$56,081,494

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Fund Balances										
General Fund										
Nonspendable	\$ 468,909	\$ 395,900	\$ 354,742	\$ 446,813	\$ 330,333	\$ 405,051	\$ 427,748	\$ 225,802	\$ 251,230	\$ 203,899
Committed	5,993,668	5,920,054	5,536,489	5,325,024	4,150,700	3,865,586	3,048,160	3,255,990	2,976,938	3,379,005
Unassigned	8,239,432	5,667,238	4,050,799	2,171,343	1,548,826	425,244	339,111	92,076	102,775	549,649
Other Funds										
Nonspendable	62,800	99,529	103,395	119,049	107,552	80,687	87,162	49,116	40,911	63,853
Restricted	85,586,891	90,797,632	3,522,096	2,432,962	1,719,152	1,766,816	1,504,021	2,713,510	3,390,582	4,995,078
Committed	14,430,309	11,685,814	11,065,632	9,873,896	8,177,268	6,988,944	4,095,629	3,972,760	3,655,081	5,694,972
Unassigned	-	-	(112,345)	-	-	-	-	-	-	-
Total Fund Balances	\$ 114,782,009	\$ 114,566,167	\$ 24,520,808	\$ 20,369,087	\$ 16,033,831	\$ 13,532,328	\$ 9,501,831	\$ 10,309,254	\$ 10,417,517	\$ 14,886,456

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(Accrual Basis of Accounting)

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental Activities										
Net Investment in capital										
assets	\$ 48,435,860	\$ 44,118,959	\$ 45,327,859	\$ 41,407,636	\$ 31,106,459	\$ 27,467,271	\$ 24,480,775	\$ 28,110,748	\$ 25,254,475	\$ 17,718,408
Restricted	14,087,167	7,983,457	3,522,096	2,433,953	1,719,152	1,766,816	1,504,021	2,713,510	3,390,582	4,154,342
Unrestricted	(34,022,741)	(25,334,995)	(24,320,038)	(25,819,822)	(18,970,558)	(18,012,245)	(9,450,446)	9,379,860	7,920,950	12,401,398
Total governmental										
activities net position	<u>\$ 28,500,286</u>	<u>\$ 26,767,421</u>	<u>\$ 24,529,917</u>	<u>\$ 18,021,767</u>	<u>\$ 13,855,053</u>	<u>\$ 11,221,842</u>	<u>\$ 16,534,350</u>	<u>\$ 40,204,118</u>	<u>\$ 36,566,007</u>	<u>\$ 34,274,148</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(Modified accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Revenues:										
Local sources	\$ 20,493,987	\$ 21,583,491	\$ 22,138,532	\$ 21,250,801	\$ 20,513,137	\$ 19,425,795	\$ 18,929,356	\$ 18,828,502	\$ 19,451,298	\$ 19,361,236
Intermediate sources	2,804,180	2,529,660	2,544,047	2,499,010	2,193,019	2,027,737	101,527	92,230	99,644	90,801
State sources	54,798,459	51,751,992	48,756,817	47,393,150	42,438,649	40,415,510	36,154,541	33,961,483	29,569,087	32,913,542
Federal sources	6,713,475	4,790,847	4,683,949	4,544,643	4,218,267	4,197,139	4,005,066	4,025,100	3,879,644	3,715,050
Total Revenues	84,810,101	80,655,990	78,123,345	75,687,604	69,363,072	66,066,181	59,190,490	56,907,315	52,999,673	56,080,629
Expenditures:										
Instruction	41,451,121	39,920,516	38,137,481	35,952,326	34,495,552	31,667,348	31,007,829	28,596,755	26,959,113	26,643,822
Support services	27,325,544	26,423,103	23,376,836	22,147,000	20,125,676	18,430,833	16,385,769	15,741,491	15,556,643	15,186,268
Enterprise & community services	1,612,538	1,905,918	2,209,736	2,559,440	2,453,701	2,358,821	2,192,550	2,049,949	2,112,949	2,001,168
Facilities acquisition & construction	9,846,014	1,014,903	223,053	920,149	208,764	299,145	1,085,835	1,598,235	4,132,769	10,844,284
Debt service:										
Principal	2,029,825	2,275,363	7,806,648	7,336,200	6,862,965	6,298,486	5,636,165	5,217,775	4,761,820	4,342,140
Interest	3,163,292	3,321,483	2,617,770	2,797,233	3,044,911	3,316,136	3,288,889	3,811,374	3,945,318	4,060,628
Bond issue costs	-	627,732	-	-	-	-	190,233	-	-	-
Total Expenditures	85,428,334	75,489,018	74,371,524	71,712,348	67,191,569	62,370,769	59,787,270	57,015,579	57,468,612	63,078,310
Revenues over (under) expenditures	(618,233)	5,166,972	3,751,821	3,975,256	2,171,503	3,695,412	(596,780)	(108,264)	(4,468,939)	(6,997,681)
Other Financing Sources (Uses):										
Proceeds from bonds	-	82,732,580	-	-	-	-	-	-	-	-
Proceeds of refunding bonds	-	2,804,744	-	-	-	-	18,860,000	-	-	-
Bond premium	-	1,733,809	-	-	-	-	897,839	-	-	-
Payment of refund bond escrow agent	-	(2,781,098)	-	-	-	-	(19,968,482)	-	-	-
Sale of Fixed assets	834,076	388,351	399,900	360,000	330,000	335,085	-	-	-	865
Operating transfers in	2,094,872	220,163	500,000	2,550,000	244,000	1,210,000	412,893	116,274	393,130	664,001
Operating transfers out	(2,094,872)	(220,163)	(500,000)	(2,550,000)	(244,000)	(1,210,000)	(412,893)	(116,274)	(393,130)	(664,001)
Total other financing sources (uses)	834,076	84,878,386	399,900	360,000	330,000	335,085	(210,643)	-	-	865
Net change in fund balance	\$ 215,843	\$ 90,045,358	\$ 4,151,721	\$ 4,335,256	\$ 2,501,503	\$ 4,030,497	\$ (807,423)	\$ (108,264)	\$ (4,468,939)	\$ (6,996,816)
Debt service as a percentage of noncapital expenditures	7.1%	7.5%	14.2%	14.7%	14.9%	15.6%	14.9%	16.4%	16.7%	16.3%

Source: Current and prior years' financial statements

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

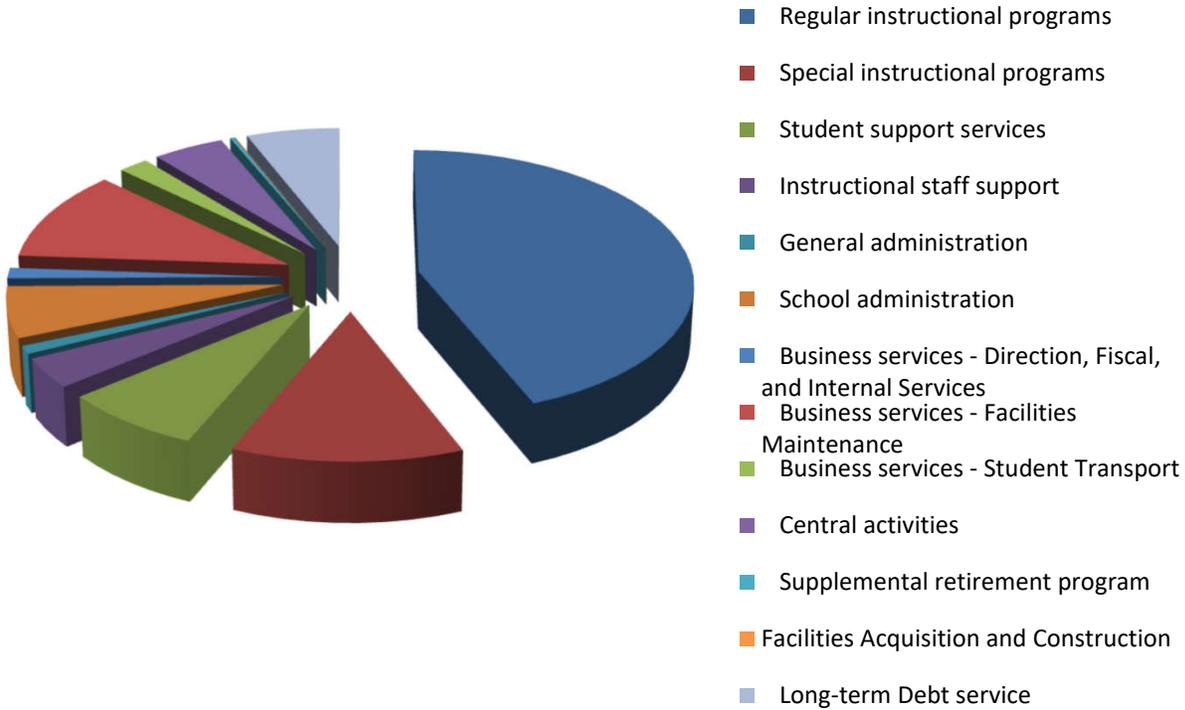
SCHEDULE OF PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	\$ 14,372,359	13,349,818	92.9%	731,775	14,081,593	98.0%
2013	\$ 14,903,426	13,969,768	93.7%	557,581	14,527,349	97.5%
2014	\$ 15,141,799	14,209,145	93.8%	527,979	15,130,830	99.9%
2015	\$ 15,645,932	14,692,031	93.9%	386,359	15,078,390	96.4%
2016	\$ 16,302,081	15,380,881	94.3%	547,659	15,928,540	97.7%
2017	\$ 16,972,453	15,982,713	94.2%	209,118	16,191,831	95.4%
2018	\$ 17,520,845	16,470,549	94.0%	489,588	16,960,137	96.8%
2019	\$ 17,998,900	17,012,738	94.5%	439,698	17,452,436	97.0%
2020	\$ 17,764,696	16,817,921	94.7%	308,193	17,126,114	96.4%
2021	\$ 18,380,302	17,407,899	94.7%	-	17,407,899	94.7%

Information provided by Umatilla County Tax Collector's office.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
PROPERTY TAX ALLOCATIONS
June 30, 2021

This is how your school property tax dollars are used



Regular instructional programs	43.96%
Special instructional programs	12.42%
Student support services	7.62%
Instructional staff support	3.65%
General administration	0.97%
School administration	6.20%
Business services - Direction, Fiscal, and Internal Services	1.28%
Business services - Facilities Maintenance	10.99%
Business services - Student Transport	1.97%
Central activities	4.62%
Supplemental retirement program	0.26%
Facilities Acquisition and Construction	0.04%
Long-term Debt service	6.00%
	<hr/> <hr/> 100.00%

Data represents expenditures from the General Fund and Debt Service fund only.

Source: Umatilla County School District No. 8R financial records.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
ASSESSED AND REAL MARKET VALUE OF TAXABLE PROPERTY
LAST TEN YEARS

	<u>Real Property</u>	<u>Personal Property</u>	<u>Public Utilities</u>	<u>Assessed Value</u>	<u>Total Tax Rate</u>	<u>Real Market Value</u>	<u>Ratio of Assessed Value to Real Market Value</u>
2020-2021	\$ 1,704,391,869	\$ 66,980,555	\$ 528,684,765	\$ 2,300,057,189	8.33	\$ 3,188,141,147	72.14%
2019-2020	1,637,163,468	64,136,131	514,575,800	2,215,875,399	8.39	3,006,519,882	73.70%
2018-2019	1,545,407,569	68,697,738	503,389,380	2,117,494,687	8.93	2,780,411,549	76.16%
2017-2018	1,499,375,141	62,711,503	493,470,746	2,055,557,390	9.00	2,709,854,675	75.85%
2016-2017	1,424,950,523	59,985,382	543,889,430	2,028,825,335	8.94	2,562,364,968	79.18%
2015-2016	1,346,749,632	56,631,221	539,093,070	1,942,473,923	8.97	2,366,877,432	82.07%
2014-2015	1,265,732,621	55,364,123	528,116,873	1,849,213,617	9.02	2,251,176,945	82.14%
2013-2014	1,225,561,366	57,947,159	516,425,620	1,799,934,145	9.03	2,145,870,073	83.88%
2012-2013	1,198,270,341	54,444,213	515,720,580	1,768,435,134	9.01	2,074,246,481	85.26%
2011-2012	1,152,301,987	53,367,534	500,806,240	1,706,475,761	8.98	2,036,517,867	83.79%

Source: Umatilla County Tax Assessor

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
COMPUTATION OF LEGAL DEBT MARGIN
LAST TEN YEARS

LEGAL DEBT MARGIN CALCULATION FOR THE FISCAL YEAR 2021

True cash value	<u>\$ 3,188,141,147</u>
Debt limit (7.95% of true cash value)	\$253,457,221
Debt applicable to limit:	
General obligation bonded debt	<u>144,249,079</u>
Legal debt margin	<u>\$109,208,142</u>
Total net debt applicable to the limit as a percentage of debt limit	56.91%

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Debt limit	\$ 239,018,331	\$221,042,718	\$215,433,447	\$203,708,015	\$188,166,756	\$178,968,567	\$170,596,671	\$164,902,595	\$161,903,170
Total net debt applicable to limit	<u>144,261,421</u>	<u>62,475,000</u>	<u>69,590,000</u>	<u>76,300,000</u>	<u>82,590,000</u>	<u>88,370,000</u>	<u>91,870,000</u>	<u>96,670,000</u>	<u>101,065,000</u>
Legal debt margin	<u>\$ 94,756,910</u>	<u>\$158,567,718</u>	<u>\$145,843,447</u>	<u>\$127,408,015</u>	<u>\$105,576,756</u>	<u>\$ 90,598,567</u>	<u>\$ 78,726,671</u>	<u>\$ 68,232,595</u>	<u>\$ 60,838,170</u>
Total net debt applicable to the limit as a percentage of debt limit	60.36%	28.26%	32.30%	37.46%	43.89%	49.38%	53.85%	58.62%	62.42%

Oregon law provides a debt limit of 7.95% of the true cash value (market) of all taxable property within the District boundaries.

The true cash value information obtained from Umatilla County Assessor's office.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
DIRECT AND OVERLAPPING DEBT
AND DEBT RATIOS
June 30, 2021

<u>Government</u>	<u>Debt Outstanding</u>	<u>Percent Within School District</u>	<u>Gross Bonded Debt</u>
<u>Direct Debt</u>			
Hermiston School District #8R	\$ 158,599,080	100.00%	\$ 158,599,080
<u>Overlapping Debt</u>			
Blue Mountain Community College	23,105,000	17.22%	3,978,681
City of Hermiston	10,482,264	95.34%	9,993,790
City of Umatilla	482,789	0.80%	3,862
East Umatilla RFPD	60,000	68.03%	40,818
Umatilla Morrow Radio and Data District	2,944,571	20.58%	605,993
Umatilla County	9,153,003	31.93%	2,922,554
Umatilla Rural Fire Protection District	1,505,000	64.70%	973,735
Intermountain Educational Services District	6,236,350	14.72%	917,991
Total Overlapping Debt	<u>53,968,977</u>		<u>19,437,424</u>
Total Direct and Overlapping Debt	<u>\$ 212,568,057</u>		<u>\$ 178,036,504</u>

The following tables present information regarding the District's tax-supported debt and the estimated portion of the debt of overlapping taxing districts allocated to the District's property owners.

2020-2021 data;

RMV	\$ 3,188,141,147
Assessed Value	\$ 2,300,057,189
Estimated District Population	31,268

Bonded Debt Ratios

Direct Debt to RMV	4.97%
Direct and Overlapping Debt to RMV	5.58%
Per Capita RMV	\$ 101,962
Per Capita Direct Debt	\$ 5,072
Per Capita Direct and Overlapping Debt	\$ 5,694

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
DIRECT AND OVERLAPPING PROPERTY TAX RATES
ALL OVERLAPPING GOVERNMENTS
PER \$1,000 OF ASSESSED VALUE
LAST TEN YEARS

Fiscal Year Ended June 30,	<u>School District No. 8R</u>			City of Hermiston	Umatilla County	BMCC(1)	IMESD(2)	WUMCD(3)	UCFD(4)	UMRDD(5)	Port of Umatilla	Cemetery District	Total
	General Fund	Service Fund	Total										
2021	4.82	3.51	8.33	6.51	2.81	0.85	0.61	0.20	1.89	0.17	0.15	0.09	21.61
2020	4.83	3.56	8.39	6.52	2.82	0.87	0.61	0.20	1.73	0.17	0.15	0.09	21.55
2019	4.83	4.10	8.93	6.53	2.82	0.87	0.61	0.20	1.73	0.17	0.15	0.09	22.11
2018	4.89	4.11	9.00	6.44	2.85	0.87	0.62	0.29	1.75	0.17	0.15	0.09	22.23
2017	4.89	4.05	8.94	6.37	2.85	0.87	0.62	0.29	1.75	0.17	0.15	0.09	22.11
2016	4.89	4.09	8.97	6.38	3.04	0.89	0.62	0.28	1.20	0.17	0.15	0.09	21.81
2015	4.89	4.13	9.02	6.46	3.03	0.66	0.62	0.24	1.20	0.17	0.15	0.09	21.65
2014	4.89	4.14	9.03	6.48	3.06	0.95	0.62	0.38	1.20	0.17	0.15	0.09	22.13
2013	4.89	4.13	9.01	6.43	3.10	0.96	0.62	0.29	1.20	0.17	0.15	0.09	22.03
2012	4.89	4.09	8.98	6.55	3.11	0.96	0.62	0.29	1.20	0.17	0.15	0.09	22.12

1. BMCC- Blue Mountain Community College
2. IMESD- Intermountain Education Service District
3. WUMCD- West Umatilla Mosquito Control District
4. UCFD- Umatilla County Fire District 1
5. UMRDD- Umatilla Morrow Radio and Data District

Source: Umatilla County Assessor Office

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
RATIO OF ANNUAL DEBT SERVICE REQUIREMENTS FOR
GENERAL OBLIGATION BONDED DEBT TO TOTAL GENERAL
FUND EXPENDITURES AND TRANSFERS
LAST TEN YEARS

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>General Fund Expenditures and Transfers</u>	<u>Ratio of Debt Service to General Fund Expenditures and Transfers</u>
2020-2021	\$ 1,479,825	\$ 2,339,611	\$ 3,819,436	61,906,954	6.2%
2019-2020	1,517,094	1,954,013	3,471,107	61,118,374	5.7%
2018-2019	7,115,000	1,287,222	8,402,222	56,913,458	14.8%
2017-2018	6,710,000	1,507,435	8,217,435	55,805,050	14.7%
2016-2017	6,290,000	1,790,997	8,080,997	50,549,768	16.0%
2015-2016	5,780,000	2,099,683	7,879,683	47,445,082	16.6%
2014-2015	5,170,000	2,109,530	7,279,530	43,207,702	16.8%
2013-2014	4,800,000	2,665,237	7,465,237	40,531,949	18.4%
2012-2013	4,395,000	2,831,363	7,226,363	38,336,469	18.8%
2011-2012	4,025,000	2,977,324	7,002,324	38,770,721	18.1%

Source: Umatilla County School District No. 8R financial records.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
PRINCIPAL TAXPAYERS - UMATILLA COUNTY
CURRENT YEAR AND NINE YEARS AGO

	<u>2021</u>		<u>2012</u>	
	<u>Assessed Value</u>	<u>Percentage of total Assessed Value</u>	<u>Assessed Value</u>	<u>Percentage of total Assessed Value</u>
<u>Private Enterprise</u>				
Amazon Data Services	\$ 547,302,179	8.1%		
Union Pacific Railroad	187,782,650	2.8%	116,672,920	2.5%
Snack Alliance	39,036,550	0.6%		
Wal-Mart	34,111,960	0.5%	36,656,560	0.8%
Lamb Weston			34,529,029	0.7%
Northwest Pipeline Corp			29,775,770	0.6%
<u>Utilities</u>				
Hermiston Power LLC	205,000,000	3.0%	224,050,000	4.8%
PacifiCorp (Pacific Power & Light)	202,069,000	3.0%	138,766,740	2.9%
Hermiston Generating	101,000,000	1.5%	128,000,000	2.7%
FPL Energy Stateline 2 Inc.	66,110,139	1.0%		
CenturyLink	51,944,000	0.8%	27,167,200	0.6%
ANR Pipeline Company	37,909,000	0.6%	30,456,100	0.6%
Nextera Energy Resources			30,839,500	0.7%
All other taxpayers	5,276,473,019	78.2%	3,915,048,546	83.1%
Total County	<u>\$ 6,748,738,497</u>	<u>100.00%</u>	<u>\$ 4,711,962,365</u>	<u>100.00%</u>

Source: Umatilla County Assessor's Office

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
PRINCIPAL TAXPAYERS - DISTRICT
CURRENT YEAR AND NINE YEARS AGO

	<u>2021</u>		<u>2012</u>	
	<u>Assessed Value</u>	<u>Percentage of total Assessed Value</u>	<u>Assessed Value</u>	<u>Percentage of total Assessed Value</u>
<u>Private Enterprise</u>				
Snack Alliance	\$ 39,036,550	1.7%	\$ 9,920,430	0.6%
Lamb Weston	44,162,032	1.9%	31,497,519	1.8%
Pioneer Hi Bred	22,692,310	1.0%		
Union Pacific Railroad	19,012,240	0.8%	11,191,380	0.7%
Teton Venture LLC & Triumph	9,277,600	0.4%		
ANR Pipeline Company			11,782,100	0.7%
Retail Trust # 2			8,815,560	0.5%
HD Development of Maryland, Inc.			8,421,390	0.5%
Hermiston Station, LLC			8,052,530	0.5%
<u>Utilities</u>				
Hermiston Power, LLC	205,000,000	8.9%	210,000,000	12.3%
PacifiCorp (Pacific Power & Light)	132,977,000	5.8%	101,040,000	5.9%
Hermiston Generating	101,000,000	4.4%	126,000,000	7.6%
Cascade Natural Gas Corp	11,570,000	0.5%		
Charter Communications	10,396,800	0.5%		
All other taxpayers	1,704,932,657	74.1%	1,179,754,852	68.8%
Total District	<u>\$ 2,300,057,189</u>	<u>100.00%</u>	<u>\$ 1,706,475,761</u>	<u>99.86%</u>

Source: Umatilla County Assessor's Office

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
RATIOS OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN YEARS

	General Obligation Bonds	Limited Tax Pension Bonds	Total General Bonded Debt	Resources Restricted to Paying Principal	Net General Bonded Debt (2)
2020-2021	\$ 144,249,079	\$ 14,350,001	\$ 158,599,080	\$ 9,120,802	\$ 149,478,278
2019-2020	144,261,421	14,900,001	159,161,422	5,101,382	154,060,040
2018-2019	61,270,456	15,658,270	76,928,726	816,889	76,111,837
2017-2018	68,291,431	16,349,918	84,641,349	597,240	84,044,109
2016-2017	74,672,019	16,976,118	91,648,137	485,837	91,162,300
2015-2016	80,680,345	17,549,082	98,229,427	543,731	97,685,696
2014-2015	86,218,015	18,067,568	104,285,583	646,659	103,638,924
2013-2014	88,547,669	18,533,733	107,081,402	748,883	106,332,519
2012-2013	92,401,303	18,951,508	111,352,811	831,287	110,521,524
2011-2012	96,445,490	19,318,328	115,763,818	821,022	114,942,796

	Population(1) (Estimated)	Assessed Valuation	Net General Bonded Debt (2)	Per Capita	Percentage of Actual Taxable Value of Property
2020-2021	18,775	\$ 2,300,057,189	\$ 149,478,278	\$ 7,962	6.50%
2019-2020	18,415	2,215,875,399	154,060,040	8,366	6.95%
2018-2019	18,200	2,055,557,390	76,111,837	4,182	3.70%
2017-2018	17,985	2,028,825,335	84,044,109	4,673	4.14%
2016-2017	17,730	1,942,473,923	91,162,300	5,142	4.69%
2015-2016	17,520	1,849,213,617	97,685,696	5,576	5.28%
2014-2015	17,345	1,799,934,145	103,638,924	5,975	5.76%
2013-2014	17,240	1,768,435,134	106,332,519	6,168	6.01%
2012-2013	16,995	1,706,475,761	110,521,524	6,503	6.48%
2011-2012	16,865	1,663,005,835	114,942,796	6,815	6.91%

(1) Population for City of Hermiston, Source; Portland State University

(2) Computed as total bonded debt less resources restricted to paying principal.

Source: Umatilla County Assessor and financial records of Umatilla County School District No. 8R.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
DEMOGRAPHIC STATISTICS
Last Ten Years

	<u>Population(1)</u> (Estimated)	<u>Per Capita</u> <u>Income(2)</u>	<u>Personal</u> <u>Income</u>	<u>School</u> <u>Enrollment</u>	<u>Unemployment</u> <u>Rate(3)</u>
2020-2021	18,775	N/A	N/A	5,508	5.6%
2019-2020	18,415	N/A	N/A	5,740	11.6%
2018-2019	18,200	41,928	763,089,600	5,766	4.0%
2017-2018	17,985	39,684	713,716,740	5,710	4.0%
2016-2017	17,730	37,964	673,101,720	5,645	3.7%
2015-2016	17,520	37,715	660,766,800	5,501	4.8%
2014-2015	17,345	36,434	631,947,730	5,297	5.5%
2013-2014	17,240	34,318	591,642,320	5,241	7.4%
2012-2013	16,995	33,643	571,762,785	5,209	8.2%
2011-2012	16,865	32,901	554,875,365	5,093	8.5%

(1) Population for City of Hermiston, Source: Center for Population Research and Census, Portland State University

(2) Data for Umatilla County. Source: Bureau of Economic Analysis

(3) Seasonally Adjusted Unemployment Rate for the State of Oregon for June of each year, Source: U.S. Dept. of Labor, Bureau of Labor Statistics.

N/A- data was not available at time of publication.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer:	2021			2012		
	Number Employees	Rank	Percentage of total Employment	Number Employees	Rank	Percentage of total Employment
Lamb Weston	1,320	1	10.7%	1,000	2	8.8%
Wal-Mart Distribution	1,100	2	8.9%	800	3	7.1%
Good Shepherd Medical Center	720	3	5.8%	465	5	4.1%
River Point Farms	650	4	5.3%	650	4	5.7%
Hermiston School District	616	5	5.0%	455	6	4.0%
Shearers	425	6	3.4%	200	10	1.8%
Wal-Mart Supercenter	400	7	3.2%	400	7	3.5%
Marlette Homes	410	8	3.3%			
Union Pacific Railroad	300	9	2.4%	300	8	2.7%
Medelez Trucking	200	10	1.6%			
Umatilla Army Depot				1,080	1	9.6%
Hermiston Foods				275	9	2.4%
Total percentage of city employment			49.7%			49.7%

Source: City of Hermiston

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
STUDENT TO TEACHER RATIO
LAST TEN YEARS

	<u>Teaching Staff (1)</u>	<u>School Enrollment</u>	<u>Ratio of Teaching Staff to Enrollment</u>
2020-2021	354	5,508	1:15.6
2019-2020	347	5,740	1:17.3
2018-2019	334	5,766	1:17.3
2017-2018	321	5,710	1:17.8
2016-2017	316	5,645	1:17.9
2015-2016	301	5,501	1:18.3
2014-2015	284	5,297	1:18.7
2013-2014	273	5,241	1:19.2
2012-2013	259	5,209	1:20.1
2011-2012	258	5,093	1:19.7

(1) Includes Classroom, Music, Physical Education, Special Education Teachers, Counselors and Librarians.

Source: Umatilla County School District No. 8R payroll and attendance records.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
CERTIFIED, CLASSIFIED AND ADMINISTRATIVE EMPLOYEES ⁽¹⁾
LAST TEN YEARS

	<u>CERTIFIED</u>	<u>CLASSIFIED</u>	<u>ADMINISTRATIVE</u>	<u>TOTAL</u>
2020-2021	369	223	24	616
2019-2020	347	218	23	588
2018-2019	334	213	23	570
2017-2018	321	207	22	550
2016-2017	316	201	21	538
2015-2016	301	200	19	520
2014-2015	284	197	18	499
2013-2014	273	179	18	470
2012-2013	259	174	16	449
2011-2012	258	179	15	452

(1) Full time equivalent (FTE) positions

Source: Umatilla County School District No. 8R payroll records

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
PER PUPIL SPENDING
LAST TEN YEARS

School Year	ADMw	School Enrollment	General Fund (1)		Governmental Activities (2)	
			Expenditures	Per Student	Expenses	Per Student
2020-2021	6,808.61	5,508	\$ 59,812,082	\$ 10,859	\$ 81,584,951	\$ 14,812
2019-2020	7,069.89	5,740	60,898,211	10,609	76,329,523	13,298
2018-2019	7,048.70	5,766	56,413,458	9,784	70,937,379	12,303
2017-2018	7,012.20	5,710	53,255,050	9,327	66,972,890	11,729
2016-2017	7,052.50	5,645	50,305,768	8,912	64,996,441	11,514
2015-2016	6,767.30	5,501	46,235,082	8,405	69,741,867	12,678
2014-2015	6,212.10	5,297	42,794,809	8,079	47,588,888	8,984
2013-2014	6,148.41	5,241	40,490,675	7,726	54,409,794	10,382
2012-2013	6,128.27	5,209	38,266,469	7,346	51,642,913	9,914
2011-2012	6,007.84	5,093	38,700,721	7,599	51,124,196	10,038

(1) General fund information provides expenditures of the District's primary operating fund.

(2) Governmental activities information provides an overview of the District's expenses in a manner similar to a private-sector business.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
CAPITAL ASSET INFORMATION
LAST SIX YEARS

	<u>Fiscal Year</u>						Average Age of Buildings (in years)
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	
<u>SCHOOLS</u>							
Elementary							
Buildings	5	5	5	5	5	5	28
Modulars	15	15	14	14	14	12	
Capacity	2,249	2,249	2,249	2,249	2,249	2,724	
Total capacity	2,849	2,849	2,809	2,809	2,809	3,012	
Enrollment	2,467	2,723	2,747	2,719	2,726	2,731	
Less: Online Students	41	0	1	0	0	0	
On-site Enrollment	2,426	2,723	2,746	2,719	2,726	2,731	
Percent Used	85%	96%	98%	97%	97%	91%	
Middle							
Buildings	2	2	2	2	2	2	18
Capacity	1,369	1,369	1,369	1,369	1,369	1,369	
Enrollment	1,340	1,378	1,363	1,354	1,294	1,287	
Less: Online Students	41	2	2	0	0	0	
On-site Enrollment	1,299	1,376	1,361	1,354	1,294	1,287	
Percent Used	95%	101%	99%	99%	95%	94%	
High							
Buildings	1	1	1	1	1	1	19
Modulars	4	4	3	3	3	0	
Capacity	1,627	1,627	1,627	1,627	1,627	1,627	
Total capacity	1,787	1,787	1,747	1,747	1,747	1,627	
Enrollment	1,703	1,638	1,655	1,637	1,625	1,641	
Less: Online Students	68	6	12	48	37	92	
On-site Enrollment	1,635	1,632	1,643	1,589	1,588	1,549	
Percent Used	91%	91%	94%	91%	91%	95%	

* - Information not available.

REPORTS OF INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS



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INDEPENDENT AUDITORS' REPORT
REQUIRED BY OREGON STATE REGULATIONS

To the Board of Education of
Umatilla County School District No. 8R
Hermiston, Oregon

We have audited the basic financial statements of the Umatilla County School District No. 8R as of and for the year ended June 30, 2021, and have issued our report thereon dated November 19, 2021. We conducted our audit in accordance with 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.

Compliance

As part of obtaining reasonable assurance about whether Umatilla County School District No. 8R's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

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

Umatilla County School District No. 8R
Hermiston, Oregon
Page two

In connection with our testing nothing came to our attention that caused us to believe Umatilla County School District No. 8R was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered Umatilla County School District No. 8R's 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 Umatilla County School District No. 8R's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Umatilla County School District No. 8R's internal control over financial reporting.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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

Barnett & Moro, P.C.

By: 

Richard L. Stoddard, Shareholder
Hermiston, Oregon
November 19, 2021

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CERTIFIED PUBLIC ACCOUNTANTS

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MITCHELL L. BOYLAN, C.P.A.

GERALD J. MORO, C.P.A. EMERITUS

**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**

To the Board of Education of
Umatilla County School District No. 8R
Hermiston, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County School District No. 8R, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Umatilla County School District No. 8R's basic financial statements, and have issued our report thereon dated November 19, 2021.

Internal control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Umatilla County School District No. 8R's internal control over financial reporting (internal control) to determine the 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 Umatilla County School District No. 8R's internal control. Accordingly, we do not express an opinion on the effectiveness of Umatilla County School District No. 8R's 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 entity's 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Umatilla County School District No. 8R’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Barnett & Moro, P.C.



Richard L. Stoddard, Shareholder
November 19, 2021

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

To the Board of Education of
Umatilla County School District No. 8R
Hermiston, Oregon

Report on Compliance for Each Major Federal Program

We have audited Umatilla County School District No. 8R's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Umatilla County School District No. 8R's major federal programs for the year ended June 30, 2021. Umatilla County School District No. 8R's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Umatilla County School District No. 8R's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Umatilla County School District No. 8R's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Umatilla County School District No. 8R's compliance.

Opinion on Each Major Federal Program

In our opinion, Umatilla County School District No. 8R, 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, 2021.

Report on Internal Control Over Compliance

Management of Umatilla County School District No. 8R, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Umatilla County School District No. 8R's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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, we do not express an opinion on the effectiveness of Umatilla County School District No. 8R's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Barnett & Moro, P.C.



Richard L. Stoddard, Shareholder
November 19, 2021

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

Program Title	Federal CFDA Number	Grant Period	Original Program or Grant amount	Receivable June 30, 2020	Revenue Recognized	Expenditures	Receivable/ (Deferred Revenue) June 30, 2021
U.S. DEPARTMENT OF EDUCATION							
<u>Passed through Oregon Department of Education</u>							
<u>Special Education Cluster (IDEA)</u>							
IDEA Part B, Section 611	84.027	7/1/18 - 9/30/20	\$ 803,243	\$ 24,673	\$ -	\$ -	\$ - *
IDEA Part B, Section 611	84.027	7/1/19 - 9/30/21	826,703	228,530	598,174	598,174	- *
IDEA Part B, Section 611	84.027	7/1/20 - 9/30/22	825,276	-	357,540	357,540	199,514 *
IDEA Part B, Section 611	84.027	7/1/19 - 9/30/20	1,099	-	-	-	- *
IDEA Part B, Section 611	84.027	7/1/20 - 6/30/21	1,099	-	-	-	- *
IDEA Part B, Section 611	84.027	6/1/19 - 9/30/19	405	405	-	-	- *
Special Ed Preschool Grant	84.173	7/1/18 - 9/30/20	6,714	2,510	-	-	- *
Special Ed Preschool Grant	84.173	7/1/19 - 9/30/21	4,825	4,825	-	-	- *
Special Ed Preschool Grant	84.173	7/1/20 - 9/30/22	3,938	-	3,938	3,938	3,938 *
Total Special Education Cluster (IDEA)			2,473,302	260,943	959,652	959,652	203,452
Title I-A	84.010	7/1/19 - 9/30/20	1,317,979	235,438	428,162	428,162	-
Title I-A	84.010	7/1/20 - 9/30/21	1,477,416	-	1,007,572	1,007,572	252,511
Career and Technical Education	84.048	7/1/19 - 9/30/20	53,314	5,784	-	-	-
Career and Technical Education	84.048	7/1/20 - 9/30/21	63,833	-	57,077	57,077	3,621
Title VI B - Rural and Low Income Schools	84.358	7/1/20 - 9/30/21	85,254	-	455	455	455
Title III - English Language Acquisition	84.365	7/1/19 - 9/30/20	141,662	(406)	92,367	92,367	-
Title III - English Language Acquisition	84.365	7/1/20 - 9/30/21	175,337	-	74,951	74,951	15,275
Title II-A Supporting Effective Instruction	84.367	7/1/19 - 9/30/20	176,521	5,231	83,486	83,486	- *
Title II-A Supporting Effective Instruction	84.367	7/1/20 - 9/30/21	214,563	-	123,188	123,188	38,635 *
Title IV-A Student Support and Academic Enrichment	84.424	7/1/19 - 9/30/20	112,980	(1,458)	103,416	103,416	-
Title IV-A Student Support and Academic Enrichment	84.424	7/1/20 - 9/30/21	97,055	-	39	39	-
Governor's Emergency Education Relief Fund	84.425C	7/1/20 - 5/30/21	191,614	-	191,614	191,614	- *
Elementary and Secondary School Emergency Rlf Fund	84.425D	3/13/20 - 9/30/22	1,085,039	90,877	994,162	994,162	268,872 *
Elementary and Secondary School Emergency Rlf Fund	84.425D	3/13/20 - 9/30/23	4,826,755	-	663,843	663,843	663,843 *
Elementary and Secondary School Emergency Rlf Fund	84.425U	3/13/20 - 9/30/24	10,840,205	-	-	48,672	48,672 *
Total passed through Oregon Department of Education:			23,332,830	596,409	4,779,984	4,828,656	1,495,336

Continued on next page

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

Continued from previous page

Program Title	Federal CFDA Number	Grant Period	Original Program or Grant amount	Receivable June 30, 2020	Revenue Recognized	Expenditures	Receivable/ (Deferred Revenue) June 30, 2021
U.S. DEPARTMENT OF EDUCATION							
<u>Passed through Local Education Service District</u>							
Title I-C Migrant Education	84.011	7/1/19 - 9/30/20	\$ 71,000	\$ -	\$ 5,446	\$ 5,446	\$ -
Title I-C Migrant Education	84.011	7/1/20 - 9/30/21	71,000	-	47,400	47,400	47,400
Total passed through Local Education Service District:			<u>142,000</u>	<u>-</u>	<u>52,846</u>	<u>52,846</u>	<u>47,400</u>
<u>Passed through Oregon Department of Human Services</u>							
Youth Transition Program (YTP)	84.126A	7/1/19 - 6/30/21	64,530	5,905	50,757	50,757	59,280
Total passed through Oregon Department of Human Services:			<u>64,530</u>	<u>5,905</u>	<u>50,757</u>	<u>50,757</u>	<u>59,280</u>
Total U.S. Department of Education			<u>23,539,360</u>	<u>602,314</u>	<u>4,883,587</u>	<u>4,932,259</u>	<u>1,602,016</u>
U.S. DEPARTMENT OF AGRICULTURE							
<u>Passed through Oregon Department of Education</u>							
<u>Child Nutrition Cluster</u>							
USDA commodities	10.555	7/1/20 - 6/30/21	-	-	224,705	224,705	-
National School Lunch Program	10.555	7/1/20 - 6/30/21	-	96,100	1,071,564	969,059	114,985
National School Breakfast Program	10.553	7/1/20 - 6/30/21	-	46,312	533,619	264,259	47,180
Total Child Nutrition Cluster			<u>-</u>	<u>142,412</u>	<u>1,829,888</u>	<u>1,458,023</u>	<u>162,165</u>
Total passed through Oregon Department of Education			<u>-</u>	<u>142,412</u>	<u>1,829,888</u>	<u>1,458,023</u>	<u>162,165</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>142,412</u>	<u>1,829,888</u>	<u>1,458,023</u>	<u>162,165</u>
Total Federal Revenue and Expenditures			<u>\$ 23,539,360</u>	<u>\$ 744,725</u>	<u>\$ 6,713,475</u>	<u>\$ 6,390,282</u>	<u>\$ 1,764,181</u>

* Denotes major program

See note to schedule of expenditures of federal awards

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Note A - Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Umatilla County School District No. 8R and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

The District has a negotiated indirect cost rate of 5.68%, but elects to use a 1.00% rate.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: unqualified opinion

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(s) identified? _____ yes X none reported

Noncompliance material to financial Statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(s) identified? _____ yes X no

Type of auditor's report issued on compliance for major program: unqualified opinion

- Any audit findings disclosed that are required to be reported in accordance with section 200.516 of Title 2 CFR Part 200? _____ yes X no

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
CFDA #84.027	Special Education Preschool Grants (Special Education Cluster)
CFDA #84.173	Special Education Grants to States (Special Education Cluster)
CFDA #84.367	Supporting Effective Instruction State Grants
CFDA #84.425	Education Stabilization Fund

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

Auditee qualified as low-risk auditee? X yes _____ no

Section II-Financial Statement Findings

There are no financial statement award findings for the year ended June 30, 2021.

Section III-Federal Award Findings and Questioned Costs

There are no federal award findings or questioned costs for the year ended June 30, 2021.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS

Year Ended June 30, 2021

QUESTIONED COSTS:

There were no questioned costs for the year ended June 30, 2020.

FINDINGS:

There were no findings relative to federal awards for the year ended June 30, 2020.

**BOARD OF EDUCATION
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
HERMISTON, OREGON**

December 13, 2021

DIRECTOR OF BUSINESS SERVICES' RECOMMENDATION

9.2 CONSENT ITEMS: Business Office

9.2.3 TOPIC: Budget Appropriation

It is recommended.

RECOMMENDATION:

. that the Board of Education approves Resolution 21-22-01.

bc

HERMISTON SCHOOL DISTRICT #8R

Resolution # 21-22-01

WHEREAS, Hermiston School District #8R finds the need to amend the budgeted appropriations as follows for the purpose of increasing appropriations for support services to fund planned technology and maintenance purchases and to adjust appropriates for expenditures related to specific purpose grant funds, and

WHEREAS, Oregon Revised Statue allows the District to authorize such transfers of appropriation via resolution, and expend specific purpose grants after enactment of an appropriations resolution,

THEREFORE, BE IT RESOLVED that the Board of Education of Hermiston School District #8R hereby approves the following changes in appropriations and expenditures for the fiscal year 2021-2022 Budget.

Fund	Category	Prior Budgeted	Change Amount	New Budget
100	1000	\$41,771,505	(\$2,000,000)	\$39,771,505
100	2000	\$27,600,837	\$2,000,000	\$29,600,837
217	2000	\$79,051	(\$50,000)	\$29,051
217	3000	\$33,155	\$50,000	\$83,155
220	1000	\$484,789	(\$35,000)	\$449,789
220	2000	\$35,703	\$35,000	\$70,703
234	1000	\$366,000	(\$35,000)	\$331,000
234	2000	\$7,738	\$35,000	\$42,738
241	1000	\$501,762	(\$30,000)	\$471,762
241	2000	\$7,054	\$30,000	\$37,054

Considered and adopted at the meeting of the Board of Education of the Hermiston School District #8R, on the 13th day of December, 2021.

Board Chairman
Hermiston School District #8R

Secretary to the School Board
Hermiston School District #8R

**BOARD OF EDUCATION
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
HERMISTON, OREGON**

December 13, 2021

SUPERINTENDENT’S RECOMMENDATION

9.3 CONSENT ITEMS: Superintendent’s Office

9.3.1 TOPIC: Policy Review – First Reading

It is recommended.

RECOMMENDATION:

. that the Board of Education adopt the list of policies under review, as included:

AC	Nondiscrimination
ACB	Every Student Belongs
BBAA	Individual Board Member’s Authority and Responsibilities
BD/BDA	Board Meetings
BDDH	Public Comment at Board Meetings
CM	Compliance and Reporting on Standards
DJC	Bidding Requirements
GBA	Equal Employment Opportunity
GBEA	Workplace Harassment *
GBNAA/JHFF	Suspected Sexual Conduct with Students and Reporting Requirements *
GBNAB/JHFE	Suspected Abuse of a Child Reporting Requirements
IA	Instructional Goals
IB	Freedom of Expression
IGBHA	Alternative Education Programs**
IGBI	Bilingual Education**
IGDJ	Interscholastic Activities
IIA-Old	Instructional Resources/Instructional Materials
IIA-New	Instructional Resources/Instructional Materials
IKF	Graduation Requirements**
IKFB	Graduation Exercises
IL	Assessment Program
JB	Equal Educational Opportunity[**]
JBB	Educational Equity
JECB	Admission of Nonresident Students
JECBB	Intradistrict Transfer Students
JFC	Student Conduct
JFCF	[Hazing,]Harassment, Intimidation, Bullying, [Menacing,]Cyberbullying, Teen Dating Violence, or Domestic Violence – Student**

JFCJ	Weapons in Schools**
JHFE/GBNAB	Suspected Abuse of a Child Reporting Requirements
JHFF/GBNAA	Suspected Sexual Conduct with Students and Reporting Requirements *
KGBB	Firearms Prohibited
LBE-AR	Public Charter Schools

bc

Hermiston School District 8R

Code: AC
Adopted: 9/14/15
Revised/Readopted: 7/10/17; 12/11/17; 10/14/19
Orig. Code: AC

Nondiscrimination

The district prohibits discrimination and harassment on any basis protected by law, including but not limited to, an individual's perceived or actual race¹, color, religion, sex, sexual orientation, gender identity², national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, or veterans' status, or because of the perceived or actual race, color, religion, sex, sexual orientation, gender identity, national or ethnic origin, marital status, age, mental or physical disability, pregnancy, familial status, economic status, or veterans' status of any other persons with whom the individual associates.

The district prohibits discrimination and harassment ~~in,~~ ~~including~~ but not limited to, ~~in~~-employment, assignment and promotion of personnel; ~~in~~-educational opportunities and services offered students; ~~in~~ student assignment to schools and classes; ~~in~~-student discipline; ~~in~~-location and use of facilities; ~~in~~ educational offerings and materials; and ~~in~~ accommodating the public at public meetings.

The Board encourages staff to improve human relations within the schools, to respect all individuals and to establish channels through which ~~patrons~~~~citizens~~ can communicate their concerns to the administration and the Board.

The superintendent shall appoint individuals at the district to contact on issues concerning the Americans with Disabilities Act ~~of 1990~~ and Americans with Disabilities Act Amendments Act ~~of 2008~~ (ADA), Section 504 of the Rehabilitation Act, Titles VI and VII of the Civil Rights Act, Title IX of the Education Amendments ~~of 1972~~, and other civil rights or discrimination issues, and notify students, parents, and staff with their names, office addresses, and phone numbers. The district will publish complaint procedures providing for prompt and equitable resolution of complaints from students, employees and the public, and such procedures will be available at the district's administrative office and available on the home page of the district's website.

The district prohibits retaliation and discrimination against an individual who has opposed any discrimination act or practice; because that person has filed a charge, testified, assisted or participated in an investigation, proceeding or hearing; and further prohibits anyone from coercing, intimidating, threatening or interfering with an individual for exercising any rights guaranteed under state and federal law.

END OF POLICY

Legal Reference(s):

¹ Includes discriminatory use of a Native American mascot pursuant to OAR 581-021-0047. Race also includes physical characteristics that are historically associated with race, including but not limited to natural hair, hair texture, hair type and protective hairstyles as defined by ORS 659A.001 (as amended by House Bill 2935 (2021)).

² ~~“Sexual orientation” means an individual’s actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual’s gender identity, appearance, expression or behavior differs from that traditionally associated with the individual’s sex at birth.~~

[ORS 174.100](#)
[ORS 192.630](#)
[ORS 326.051\(1\)\(e\)](#)
[ORS 408.230](#)
[ORS 659.805](#)
[ORS 659.815](#)
[ORS 659.850 - 659.860](#)
[ORS 659.865](#)
[ORS 659A.001](#)
[ORS 659A.003](#)

[ORS 659A.006](#)
[ORS 659A.009](#)
[ORS 659A.029](#)
[ORS 659A.030](#)
[ORS 659A.040](#)
[ORS 659A.103 - 659A.145](#)
[ORS 659A.230 - 659A.233](#)
[ORS 659A.236](#)
[ORS 659A.309](#)
[ORS 659A.321](#)

[ORS 659A.409](#)
[OAR 581-002-0001 – 002-0005](#)
[OAR 581-021-0045](#)
[OAR 581-021-0046](#)
[OAR 581-021-0047](#)
[OAR 581-022-2310](#)
[OAR 581-022-2370](#)
[OAR 839-003](#)

Age Discrimination Act of 1975, 42 U.S.C. §§ 6101-6107 (2018).

Age Discrimination in Employment Act of 1967, 29 U.S.C. §§ 621-633 (2018); 29 C.F.R Part 1626 (2019).

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12112 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).

Equal Pay Act of 1963, 29 U.S.C. § 206(d) (2018).

Rehabilitation Act of 1973, 29 U.S.C. §§ 791, 793-794 (2018); 34 C.F.R. Part 104 (2019).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705, 1720 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018); 28 C.F.R. §§ 42.101-42.106 (2019).

Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e (2018); 29 C.F.R. § 1601 (2019).

Wygant v. Jackson Bd. of Educ., 476 U.S. 267 (1989).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).

The Vietnam Era Veterans' Readjustment Assistance Act of 1974, 38 U.S.C. § 4212 (2018).

Genetic Information Nondiscrimination Act of 2008, 42 U.S.C. § 2000ff-1 (2018); 29 C.F.R. Part 1635 (2019).

House Bill 2935 (2021).

House Bill 3041 (2021).

Cross Reference(s):

ACA - Americans with Disabilities Act

GBA - Equal Employment Opportunity

JB - Equal Educational Opportunity

Corrected 10/26/21

Hermiston School District 8R

Code: ACB
Adopted: 12/14/20

~~Every Student Belongs~~ All Students Belong

All students are entitled to a high quality educational experience, free from discrimination or harassment based on perceived race, color, religion, gender identity, sexual orientation, disability or national origin.

All employees are entitled to work in an environment that is free from discrimination or harassment based on perceived race, color, religion, gender identity, sexual orientation, disability or national origin.

All visitors are entitled to participate in a school or educational environment that is free from discrimination or harassment based on perceived race, color, religion, gender identity, sexual orientation, disability or national origin.

“Bias incident” means a person’s hostile expression of animus toward another person, relating to the other person’s perceived race, color, religion, gender identity, sexual orientation, disability or national origin, of which criminal investigation or prosecution is impossible or inappropriate. Bias incidents may include derogatory language or behavior directed at or about any of the preceding demographic groups.

~~“Symbol of hate” means a symbol, image, or object that expresses animus on the basis of race, color, religion, gender identity, sexual orientation, disability or national origin including, the noose, swastika, or confederate flag¹, and whose display:~~

- ~~1. Is reasonably likely to cause a substantial disruption of or material interference with school activities; or~~
- ~~1. Is reasonably likely to interfere with the rights of students by denying them full access to the services, activities, and opportunities offered by a school.~~

“Symbol of hate” means nooses^[2], symbols of neo-Nazi ideology or the battle flag of the Confederacy.

¹ While commonly referred to as the “confederate flag,” the official name of the prohibited flag is the Battle Flag of the Armies of Northern Virginia.

² [The display of a noose on public property with the intent to intimidate may be a Class A Misdemeanor under Senate Bill 398 (2021).]

The district prohibits the use or display of any symbols of hate^{3} on school property⁴ or in an education^{any district or school sponsored program}⁵, service, school or activity that is funded in whole or in part by monies appropriated by the Oregon Legislative Assembly, except where used in teaching curriculum that is aligned with state standards of education for public schools^{to the Oregon State Standards}.

In responding to the use of any symbols of hate or bias incidents, the district will use non-disciplinary remedial action whenever appropriate.

The district prohibits retaliation against an individual^{6} because that person has filed a charge, testified, assisted or participated in an investigation, proceeding or hearing; and further prohibits anyone from coercing, intimidating, threatening or interfering with an individual has in good faith reported information that the individual believes is evidence of a violation of a state or federal law, rule or regulation^{for exercising any rights guaranteed under state and}.

Nothing in this policy is intended to interfere with the lawful use of district facilities pursuant to a lease or license.

The district will use administrative regulation ACB-AR - Bias Incident Complaint Procedure to process reports or complaints of bias incidents.

END OF POLICY

Legal Reference(s):

[ORS 659.850](#)

[ORS 659.852](#)

[OAR 581-002-0005](#)

[OAR 581-022-2312](#)

[OAR 581-022-2370](#)

[House Bill 2697 \(2021\)](#)

[House Bill 3041 \(2021\)](#)

Tinker v. Des Moines Indep. Cmty. Sch. Dist., 393 U.S. 503 (1969).

Dariano v. Morgan Hill Unified Sch. Dist., 767 F.3d 764 (9th Cir. 2014).

State v. Robertson, 293 Or. 402 (1982).

Corrected 11/12/21

³ {Prior to adopting the symbols of hate prohibition, or adding other symbols to the list, we recommend that the district document why the district feels that the presence of these symbols will cause a “material and substantial interference with schoolwork or discipline” or collide “with the rights of other students to be secure and be let alone.” These reasons may include previous incidents, current conditions in the schools and other factors.}

⁴ “School property” means any property under the control of the district.

⁵ “Education program” includes any program, service, school or activity sponsored by the district.

⁶ {ORS 659.852 prohibits retaliation only against students. Other statutes (and other complaint procedures) prohibit retaliation against staff and others for reporting or providing information regarding a complaint or investigation.}

Hermiston School District 8R

Code: **BBAA**
Adopted: 7/10/17
Revised/Readopted: 6/10/19

Individual Board Member's Authority and Responsibilities

An individual Board member exercises the authority and responsibility of their position when the Board is in legal session only.

A Board member has the authority to act in the name of the Board when authorized by a specific Board motion. The affirmative vote of the majority of members of the Board is required to transact any business. When authorized to act as the district's designated representative in collective bargaining, a Board member may make and accept proposals in bargaining subject to subsequent approval by the Board.

~~A Board member has the right to express personal opinions.~~ When expressing ~~such~~ personal opinions in public, the Board member ~~must~~ should clearly identify the opinions as their own.

Members will be knowledgeable of information requested through Board action, supplied by the superintendent, gained through attendance at district activities and through professional Board activities.

Members of the Board will adhere to the following in carrying out the responsibilities of membership:

1. Request for Information

Any individual Board member who desires a copy of an existing written report or survey prepared by the administrative staff will make such a request to the superintendent. A copy of the material may be made available to each member of the Board. Requests for the generation of reports or information, which require additional expense to the district, must be submitted to the Board for consideration.

2. Requests for Legal Opinions

Requests for legal ~~[advice or]~~ opinions by a Board member must be approved by a majority vote of the Board before the request is made to legal counsel. ~~[The Board chair is authorized to obtain legal advice or opinions if [advantageous] to do so prior to the next meeting (e.g., advice regarding an executive session or a decision to invite district legal counsel) without a need for Board approval.]~~ ~~If the legal opinion sought involves the superintendent's employment or performance, the request should be made to the board chair.~~ Legal counsel is responsible to the Board.

3. Action on Complaints or Requests Made to Board Members

When Board members receive complaints or requests for action from staff, students or members of the public, the Board members will direct the staff, students, members of the public to the appropriate complaint policy Board policy KL – Public Complaints. Such information will be conveyed to the superintendent.

4. Board Member’s Relationship to Administration

Individual Board members will be informed about the district’s educational program, may visit schools or other facilities to gain information, and may request information from the superintendent. No individual Board member may direct the superintendent to action without Board authorization. Board members will not intervene in the administration of the district or its schools.

5. Contracts or Agreements

All contracts of the district must be approved by the Board, unless otherwise delegated by the Board to the superintendent or designee for approval, before an order can be drawn for payment. If a contract is made without authority of the Board, the individual making such contract shall be personally liable.

END OF POLICY

Legal Reference(s):

[ORS 332.045](#)
[ORS 332.055](#)

[ORS 332.057](#)
[ORS 332.075](#)

38 OR. ATTY. GEN. OP. 1995 (1978)

S. Benton Educ. Ass’n v. Monroe Union High Sch. Dist., 83 Or. App. 425 (1987).

Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement

DFEA - Admissions to District Events

Corrected 10/26/21

Hermiston School District 8R

Code: **BD/BDA**
Adopted: 9/12/16
Revised/Readopted: 7/10/17
Orig. Code: BD/BDA

Board Meetings

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 of a quorum of the Board as the district’s governing body to make a decision or to deliberate 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 governing body, i.e. a work session. 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 on how to give or submit public comment, ~~it is outlined in refer to~~ Board policy BDDH - Public Comment at Board Meetings¹ ~~and/or~~ ~~posted on the district’s website~~.]

All Board meetings, including Board retreats and work sessions, will be held within district boundaries, except as allowed by law². The Board may attend training sessions outside the district boundaries but cannot deliberate or discuss district business.³ No meeting will be held at any place where discrimination on the basis of disability, race, creed, color, sex, sexual orientation, gender identity⁴, age or national origin is practiced.

The Board will give public notice reasonably calculated to give actual notice to interested persons, including those with disabilities, of the time and place for all Board meetings and of the principal subjects

[¹ 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.]

² 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.

~~³ 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 as long as no deliberations toward a decision are involved.~~

~~⁴ As defined in ORS 174.100.~~

to be considered. The Board may consider additional subjects at a meeting, even if they were not included in the notice.

If requested to do so at least 48 business hours before a meeting held in public, the Board shall make a good faith effort to provide an interpreter for hearing-impaired persons. Other appropriate auxiliary aids and services will be provided upon request and appropriate advance notice. ~~Communications with all qualified individuals with disabilities shall be as effective as communications with others.~~

~~If requested to do so at least [72] 48 business hours before a meeting held in public, the Board will make a reasonable effort to provide translation services. {⁵};~~

All meetings held in public shall comply with the Oregon Indoor Clean Air Act ~~and the smoking provisions contained in the Public Meetings Law.~~

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 ~~in July~~ 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 ~~an~~ 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 also be scheduled if less than a quorum is present at a meeting or additional business still needs to be conducted at the ending time of a meeting. 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 communication. Electronic communications among Board

{⁵ 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.}

members shall be limited to: messages not involving deliberation, debate, decision-making or gathering of information on which to deliberate.

Electronic communications may contain:

- a. Agenda item suggestions;
- b. Reminders regarding meeting times, dates, and places;
- c. Board meeting agendas or information concerning agenda items;
- d. One-way information from Board members or the superintendent to each Board member (e.g., an article on student achievement or to share a report on district progress on goals); ~~so long as that information is also being made available to the public;~~
- e. 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. ~~the 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 the state law on public meetings, including notice and minutes. The Board may make official decisions during a work session.

5. Executive Sessions

Executive sessions may be held during regular, special or emergency meetings for a reason permitted by law.

END OF POLICY

Legal Reference(s):

[ORS 174.100](#)

[ORS 174.104](#)

[ORS Chapter 192](#)

[ORS Chapter 193](#)

[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.
Oregon House Bill 2560 (2021).
Oregon House Bill 3041 (2021).

Cross Reference(s):

ACA - Americans with Disabilities Act
BDC - Executive Sessions

Corrected 10/26/21

Hermiston School District 8R

Code: BDDH
Adopted: 7/10/17
Revised/Readopted: 12/11/17

Public Comment at Board Meetings

{HB 2560 (2021) goes into effect on January 1, 2022, and requires that districts provide the same opportunity for public comment to those attending virtually as is provided to those attending in person. We recommend that districts review current public comment practices and adopt policy language that meets the law and the desired district practice.}

All Board meetings, with the exception of executive sessions, will be open to the public. The Board invites the district's ~~district~~ community members to attend Board meetings to become acquainted with the program and operation of the district. The ~~Members of the public~~ has a right to attend public meetings held in open session, and may be invited ~~also are encouraged~~ to share comments, ~~their~~ ideas and opinions with the Board during designated times on the agenda. The Board may conduct a meeting without public comment ~~when appropriate~~.

~~It is the intent of the Board to ensure communications with individuals with disabilities are as effective as communications with others.~~ Individuals with hearing, vision or speech impairments will be given an equal opportunity to participate in Board meetings and submit written comments to the Board. Individuals requesting assistance, aids or accommodations are encouraged to notify the district at least 48 hours prior to the Board meeting with the request, consistent with Board policy BD/BDA – Board Meetings. ~~Primary consideration will be given to requests of qualified individuals with disabilities in selecting appropriate auxiliary aids[†] and services.~~

~~Auxiliary aids and services for persons with disabilities will be available at no charge to the individual. All auxiliary aids and/or service requests must be made with appropriate advance notice. Should the Board demonstrate such requests would result in a fundamental alteration in the service, program or activity or in undue financial and administrative burdens, an alternative, equally effective means of communication will be used.~~

Audience

~~During a session of a Board meeting open to the public, members of the public may be invited to present comments during the designated portion of the agenda. At the discretion of the Board chair, further public comment may be allowed.~~

Request for an Item on the Agenda

~~A member of the public may request the superintendent consider placing an item on the agenda of a regular Board meeting. This request should be made in writing and presented to the superintendent for consideration at least five working days prior to the scheduled meeting.~~

[†] Auxiliary aids may include, but are not limited to, such services and devices as qualified interpreters, assistive listening systems, note takers, readers, taped texts, Braille materials and large print.

Procedures for Oral Public Comment at Meetings

The Board establishes the following procedures for public comment at Board meetings held in open session. The purpose of these procedures will be to inform the public how to effectively participate in Board meetings for the best interests of the individual, the district and the patrons. The information will be easily accessible and available to all patrons accessing or attending such a public Board meeting.

1. Discussion or presentation concerning a published agenda item is limited to its designated place on the agenda, unless otherwise authorized by the Board chair.
2. A visitor speaking during the meeting may introduce a topic not on the published agenda. The Board, at its discretion, may require that a proposal, inquiry or request be submitted in writing, and reserves the right to refer the matter to the administration for action or study.
3. Any person who is invited by the Board chair to speak to the Board during a meeting should state his/her name and address and, if speaking for an organization, the name and identity of the organization. A spokesperson should be designated to represent a group with a common purpose.
4. Statements by members of the public should be brief and concise. The Board chair may use discretion to establish a time limit on discussion or oral presentation by visitors.
5. Questions asked by the public, when possible, will be answered by the Board chair or referred to the superintendent for reply. Questions requiring investigation may, at the discretion of the Board chair, be referred to the superintendent for response at a later time.
6. At the discretion of the Board chair, anyone wishing to speak before the Board, either as an individual or as a member of a group, on any agenda item or other topic, may do so by providing the Board secretary with a completed registration card or sign in sheet, prior to the Board meeting in order to allow the chair to provide adequate time for each agenda item.

The Board chair should be alert to see that all visitors have been acknowledged and thanked for their presence and for any contributed comments on agenda issues. Similar courtesy should be extended to members of staff who have been in attendance. Their return for future meetings should be welcomed.

1. Public comment is limited to its designated place on the agenda and while time allows.
2. A person wishing to provide public comment, if an opportunity is provided by the Board during a meeting open to the public, will sign in on the public comment sheet provided complete and submit the Intent to Speak card to the Board secretary or submit their name electronically do so as directed prior to the Board meeting.² A request to give public comment in-person or electronically does not guarantee time will be available.
3. A person speaking during the public comment portion of the meeting may comment on a topic not on the published agenda may comment only on agenda items.
4. A person speaking during the public comment portion of the meeting should state their name, whether they are a resident of the district, residence address, and, if speaking for an organization, the

² When in-person attendees are allowed to provide oral comment, virtual attendees will be afforded the same opportunity.

name of the organization. A spokesperson should be designated to represent a group with a common purpose.

5. A person giving public comment is limited to an established time limit of ~~{three}~~ minutes. Statements should be brief and concise. ~~{The Board chair has discretion to waive time limits or extend the overall time allotted for public comment. Additional time will be allocated in a fair and equitable manner.}~~ ~~{Time limits will may be determined based on the number of commenters and the amount of time available for public comment.}~~ If a person has more comments than time allows or is unable to comment due to time constraints, the person is encouraged to submit additional written comments to the Board through the district office as directed.
6. Inquiries from the public during the designated portion of the agenda will not generally be responded to immediately by the Board chair, and may be referred to the superintendent for reply at a later date. The Board will not respond to inquiries that are expected to be addressed during another designated portion of the agenda.]

~~[The Board will not hear public comment at Board work sessions.]~~

~~{Topics raised during the public comment portion may be considered for inclusion as agenda items at future Board meetings.}~~

Procedures for Written Comment

Members of the public may submit written comments or materials to the Board at any time at the district office, by mail or by email to ~~{insert email address}~~communications@hermistonsd.org. Materials or comments submitted ~~at least [72 hours] in advance of a Board meeting will be provided to the Board before the Board meeting[, but will not be read at the Board meeting]~~ ~~by noon on the day of the board meeting will be provided to the Board.~~ Written materials or comments submitted may not warrant action by the Board.

Petitions

~~Petitions may be accepted at any Board meeting. No action will be taken in response to a petition before the next regular meeting. Petitions will be referred to the superintendent for consideration and recommendation.~~

Comments Regarding Staff Members

A person speaking during the designated portion of the agenda for public comment ~~Speakers~~ may offer objective criticism of district operations and programs. The Board will not hear comments regarding any individual district staff member. The Board chair will direct the visitor to the procedures in Board policy KL - Public Complaints for ~~Board~~ consideration of a legitimate complaint involving a staff member. ~~Any~~The association contract governing the employee's rights will be followed. A commendation involving a staff member should be sent to the superintendent, who will forward it to the employee, ~~his/her~~ supervisor and the Board.

END OF POLICY

Legal Reference(s):

[ORS 165.535](#)
[ORS 165.540](#)

[ORS 192.610 - 192.690](#)
[ORS 332.057](#)

[ORS 332.107](#)

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).

Baca v. Moreno Valley Unified Sch. Dist., 936 F. Supp. 719 (C.D. Cal. 1996).

Leventhal v. Vista Unified Sch. Dist., 973 F. Supp. 951 (S.D. Cal. 1997).

Oregon House Bill 2560 (2021).

Cross Reference(s):

BDDC - Board Meeting Agenda

KC - Community Involvement in Decision Making

Corrected 10/26/21

Hermiston School District 8R

Code: CM
Adopted: 4/09/18

Compliance and Reporting on Standards

The superintendent will prepare an annual report that represents the district's compliance with the standards adopted by the State Board of Education for the preceding school year and submit that report to the Board.

The district's annual report will be presented orally at a public Board meeting by ~~November~~ February 1 of each school year and will allow public comment on such report. This report will be posted on the district's web page, ~~by February 1 of each school year. The Board will acknowledge receipt of the report prior to its submission to the Oregon Department of Education (ODE).~~

The district will report on its compliance with state standards to Oregon Department of Education (ODE) by ~~November~~ February 15 each year on a form provided by ODE.

END OF POLICY

Legal Reference(s):

[ORS 329.095](#)
[ORS 329.105](#)

[OAR 581-022-2260](#)
[OAR 581-022-2305](#)

Corrected 10/26/21

Hermiston School District 8R

Code: DJC
Adopted: 12/09/13
Revised/Readopted: 7/10/17
Orig. Code: DJC

Bidding Requirements

The Board is the Local Contract Review Board (LCRB) for the district. All public contracts shall be invited in accordance with applicable competitive procurement provisions of the Oregon Revised Statutes and the adopted public contracting rules.

The Board, acting as its own LCRB, adopts¹ the *Oregon Attorney General's Model Public Contract Rules*, Oregon Administrative Rule (OAR) Chapter 137, Divisions 046 through 049 ~~in effect at the time this policy is adopted.~~

The district shall procure the construction manager/general contractor services in accordance with model rules the Attorney General adopts under Oregon Revised Statute (ORS) 279A.065(3).

Additionally, the Board may include as part of its rules portions of the Oregon Department of Administrative Services rules governing Public Contract Exemptions, OAR Chapter 125, Divisions 246-249 in effect at the time this policy is adopted.

~~The~~ ~~Where necessary, the~~ Board ~~may make~~ ~~has made~~ the written findings required by law for exemptions from competitive bidding. Such findings shall be maintained by the district and made available on request.

The district shall review its rules each time the Attorney General adopts a modification of the model rules, as required by ORS 279A.065(65)(b), to determine whether any modifications need to be made to district rules to ensure compliance with statutory changes. New rules, as necessary, shall be adopted by the Board. In the event it is unnecessary to adopt new rules, Board minutes will reflect that the review process was completed as required.

The Board, acting as the LCRB, may enact a resolution that authorizes the district to designate a public improvement as a community benefit contract per the requirements included in ORS 279C.300 to 279C.470.

~~The Board recognizes that a public contracting agency that has not established its own rules of procedure as permitted under ORS 279A.065(5) is subject to the model rules adopted by the Attorney General, including all modifications to the model rules that the Attorney General may adopt.~~

¹ {Public Contracts shall be governed by ORS Chapter 279, 279A, 279B and ~~or~~ 279C. Additionally, the Board may, as provided by ORS 279A.065, adopt the Oregon Attorney General's Model Public Contract Rules, OAR Chapter 137 governing purchasing/ bid procedures. The Board may also adopt the Oregon Department of Administrative Services rules governing Public Contract Exemptions, OAR Chapter 125. The Board may adopt portions of those rules or adopt its own rules. A Board that has not established its own rules of procedure for public contracts is subject to the model rules (OAR Chapter 137) adopted by the Attorney General.}

Procurements for services estimated to be in excess of \$250,000 shall go through the cost analysis and feasibility process described in ORS 279B.

END OF POLICY

Legal Reference(s):

ORS Chapters [279](#), [279A](#), [279B](#) and [OAR Chapter 125](#), Divisions 246-249
[279C](#)

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

Cross Reference(s):

DJ - District Purchasing
DJCA - Personal Services Contracts
EH - Electronic Data Management

Corrected 10/26/21

Hermiston School District 8R

Code: GBA
Adopted: 11/14/11
Revised/Readopted: 7/10/17; 2/10/20
Orig. Code: GBA

Equal Employment Opportunity

Equal employment opportunity and treatment shall be practiced by the district regardless of race¹, color, religion, sex, sexual orientation, gender identity², national origin, marital status, ~~age~~, pregnancy, childbirth or a related medical condition³, age, veterans' status⁴, service in uniformed service, familial status, genetic information, an individual's juvenile record that has been expunged, and disability⁵ if the employee, with or without reasonable accommodation, is able to perform the essential functions of the position.

The superintendent will appoint an employee to serve as the officer in charge of compliance with the Americans with Disabilities Act and ~~of 1990~~, the Americans with Disabilities Act Amendments Act ~~of 2008~~ (ADA), and Section 504 of the Rehabilitation Act. The superintendent will also designate a Title IX coordinator to comply with the requirements of Title IX of the Education Amendments ~~of 1972~~. The Title IX coordinator will investigate complaints communicated to the district alleging noncompliance with Title IX. The name, address and telephone number of the Title IX coordinator will be provided to all students and employees.

The superintendent will develop other specific recruiting, interviewing and evaluation procedures as are necessary to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 174.100](#)
[ORS 243.317 – 243.323](#)
[ORS 326.051](#)
[ORS 332.505](#)

[ORS 342.934](#)
[ORS 408.225](#)
[ORS 408.230](#)
[ORS 408.235](#)

[ORS 652.210 - 652.220](#)
[ORS 659.850](#)
[ORS 659A.003](#)
[ORS 659A.006](#)

¹ Race also includes physical characteristics that are historically associated with race, including but not limited to natural hair, hair texture, hair type and protective hairstyles as defined by ORS 659A.001 (as amended by House Bill 2935 (2021)).

² ~~“Sexual orientation” means an individual’s actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual’s gender identity, appearance, expression or behavior differs from that traditionally associated with in the individual’s sex at birth.~~

³ This unlawful employment practice related to pregnancy, childbirth or a related medical condition as described in House Bill 2341 (2019) (added to ORS 659A) applies to employers who employ six or more persons.

⁴ The district grants a preference in hiring and promotion to veterans and disabled veterans. A veteran is eligible to use the preference any time when applying for a position at any time after discharge or release from service in the Armed Forces of the United States.

⁵ This unlawful employment practice related to disability as described in ORS 659A.112 applies to employers who employ six or more persons (ORS 659A.106).

[ORS 659A.009](#)
[ORS 659A.029](#)
[ORS 659A.030](#)
[ORS 659A.040](#)
[ORS 659A.082](#)
[ORS 659A.109](#)
[ORS 659A.112](#)
[ORS 659A.147](#)

[ORS 659A.233](#)
[ORS 659A.236](#)
[ORS 659A.309](#)
[ORS 659A.321](#)
[ORS 659A.409](#)
[ORS 659A.820](#)
[OAR 581-021-0045](#)
[OAR 581-022-2405](#)

[OAR 839-003-0000](#)
[OAR 839-006-0435](#)
[OAR 839-006-0440](#)
[OAR 839-006-0450](#)
[OAR 839-006-0455](#)
[OAR 839-006-0460](#)
[OAR 839-006-0465](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018).
Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e, et. seq. (2018).
Age Discrimination in Employment Act of 1967, 29 U.S.C. §§ 621-634 (2018); 29 C.F.R Part 1626 (2019).
Age Discrimination Act of 1975, 42 U.S.C. §§ 6101-6107 (2018).
Equal Pay Act of 1963, 29 U.S.C. § 206(d) (2018).
Rehabilitation Act of 1973, 29 U.S.C. §§ 791, 794 (2018); 34 C.F.R. Part 104 (2019).
Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705, 1720 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).
Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).
Wygant v. Jackson Bd. of Educ., 476 U.S. 267 (1989).
Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018).
The Vietnam Era Veterans’ Readjustment Assistance Act of 1974, 38 U.S.C. § 4212 (2018).
Genetic Information Nondiscrimination Act of 2008, 42 U.S.C. § 2000ff-1 (2018).
Chevron USA Inc. v. Echazabal, 536 U.S. 736 (2002).
Uniformed Services Employment and Reemployment Rights Act of 1994, 38 U.S.C. §§ 4301-4303 (2018).
House Bill 2935 (2021)
House Bill 3041 (2021)

Cross Reference(s):

AC - Nondiscrimination
ACA - Americans with Disabilities Act

Corrected 10/26/21

Hermiston School District 8R

Code: GBEA
Adopted: 2/10/20

Workplace Harassment

Workplace harassment is prohibited and shall not be tolerated. This includes workplace harassment that occurs between district employees or between a district employee and the district in the workplace or at a work-related event that is off district premises and coordinated by or through the district, or between a district and a district employee off district premises. Elected school board members, volunteers and interns are subject to this policy.

Any district employee who believes they have been a victim of workplace harassment may file a report with the district employee designated in the administrative regulation GBEA-AR - Workplace Harassment Reporting and Procedure, may file a report through the Bureau of Labor and Industries' (BOLI) complaint resolution process or under any other available law. The reporting of such information is voluntary. The district employee making the report is advised to document any incidents of workplace harassment.

“Workplace harassment” means conduct that constitutes discrimination prohibited by Oregon Revised Statute (ORS) 659A.030 (discrimination in employment based on race, color, religion, sex, sexual orientation, gender identity, national origin, marital status, age, or expunged juvenile record), including conduct that constitutes sexual assault¹ or that constitutes conduct prohibited by ORS 659A.082 (discrimination against person in uniformed service) or 659A.112 (discrimination in employment based on disability).

The district, upon receipt of a report from a district employee who believes they are a victim of workplace harassment, shall provide information about legal resources and counseling and support services, including any available employee assistance services. The district employee receiving the report, whether a supervisor of the employer or the district employee designated to receive reports, is advised to document any incidents of workplace harassment, and shall provide a copy of this policy and accompanying administrative regulation to the victim upon their disclosure about alleged workplace harassment.

All incidents of behavior that may violate this policy shall be promptly investigated.

Any person who reports workplace harassment has the right to be protected from retaliation.

The district may not require or coerce a district employee to enter into a nondisclosure² or nondisparagement³ agreement.

The district may not enter into an agreement with an employee or prospective employee, as a condition of employment, continued employment, promotion, compensation, or the receipt of benefits, that contains a nondisclosure provision, a nondisparagement provision or any other provision that has the purpose or effect of preventing the employee from disclosing or discussing workplace harassment that occurred between district employees or between a district employee and the district, in the workplace or at a work-

¹ “Sexual assault” means unwanted conduct of a sexual nature that is inflicted upon a person or compelled through the use of physical force, manipulation, threat or intimidation.

² A “nondisclosure” agreement or provision prevents either party from disclosing the contents of or circumstances surrounding the agreement.

³ A “nondisparagement” agreement or provision prevents either party from making disparaging statements about the other party.

related event that is off district premises and coordinated by or through the district, or between a district employee and employer off district premises.

The district may enter into a settlement agreement, separation or severance agreement that includes one or more of the following provisions only when a district employee claiming to be aggrieved by workplace harassment requests to enter into the agreement: 1) a nondisclosure or nondisparagement provision; 2) a provision that prevents disclosure of factual information relating to the claim of workplace harassment; or 3) a no-rehire provision that prohibits the employee from seeking reemployment with the district as a term or condition of the agreement. The agreement must provide the district employee at least seven days after signing the agreement to revoke it.

If the district determines in good faith that an employee has engaged in workplace harassment, the district may enter into a settlement, separation or severance agreement that includes one or more of the provisions described in the previous paragraph.

It is the intent of the Board that appropriate corrective action will be taken by the district to stop workplace harassment, prevent its recurrence and address negative consequences. Staff members in violation of this policy shall be subject to discipline, up to and including dismissal and/or additional workplace harassment awareness training, as appropriate. Other individuals (e.g., board members, witnesses, and volunteers) whose behavior is found to be in violation of this policy shall be subject to appropriate sanctions as determined and imposed by the superintendent or the Board.

The district shall make this policy available to all district employees and shall be made a part of district orientation materials provided and copied to new district employees at the time of hire.

The superintendent will establish a process of reporting incidents of workplace harassment and the prompt investigation.

END OF POLICY

Legal Reference(s):

[ORS 243.317 - 243.323](#)
[ORS 659A.001](#)
[ORS 659A.003](#)
[ORS 659A.006](#)
[ORS 659A.029](#)

[ORS 659A.030](#)
[ORS 659A.082](#)
[ORS 659A.112](#)
[ORS 659A.820](#)
[ORS 659A.875](#)

[ORS 659A.885](#)
[OAR 584-020-0040](#)
[OAR 584-020-0041](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018).

Title VII of the Civil Rights Act of 1964, 42 U.S.C. § 2000e (2018).

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).

Bartsch v. Elkton School District, FDA-13-011 (March 27, 2014).

House Bill 3041 (2021)

Cross Reference(s):

AC - Nondiscrimination

ACA - Americans with Disabilities Act

GBA - Equal Employment Opportunity

Corrected 10/26/21

Hermiston School District 8R

Code: GBNAA/JHFF
Adopted: 2/10/20
Orig. Code(s): JHFF

Reporting Requirements for Suspected Sexual Conduct with Students

Sexual conduct by district employees, contractors¹, agents², and volunteers³ is prohibited and will not be tolerated. All district employees, contractors, agents, and volunteers are subject to this policy. Students are also subject to this policy if they are acting as an employee, contractor, agent or volunteer.

⁴“Sexual conduct,” means verbal or physical conduct or verbal, written or electronic communications by a school employee, a contractor, an agent or a volunteer that involve a student and that are sexual advances or requests for sexual favors directed toward the student, or of a sexual nature that are directed toward the student or that have the effect of unreasonably interfering with a student’s educational performance, or of creating an intimidating or hostile or offensive educational environment. “Sexual conduct” does not include touching or other physical contact that is necessitated by the nature of the school employee’s job duties or by the services required to be provided by the contractor, agent or volunteer, and for which there is no sexual intent; verbal, written or electronic communications that are provided as part of an education program that meets state educational standards or a policy approved by the Board; or conduct or communications described in the definition of sexual conduct herein if the school employee, contractor, agent or volunteer is also a student and the conduct or communications arise out of a consensual relationship between students, do not create an intimidating or hostile educational environment and are not prohibited by law, any policies of the district or any applicable employment agreements.

“Student” means any person who is in any grade from prekindergarten through grade 12 or 21 years of age or younger and receiving educational or related services from the district that is not a post-secondary institution of education, or who was previously known as a student by the person engaging in sexual conduct and who left school or graduated from high school within 90 days prior to the sexual conduct.

¹ “Contractor” means a person providing services to the district under a contract in a manner that requires the person to have direct, unsupervised contact with students.

² “Agent” means a person acting as an agent for the district in a manner that requires the person to have direct, unsupervised contact with students.

³ “Volunteer” means a person acting as a volunteer for the district in a manner that requires the person to have direct, unsupervised contact with students.

⁴ This definition of “sexual conduct” affects all conduct that occurs before, on or after June 23, 2021, for purposes of reports that are made, investigations that are initiated, or a collective bargaining agreement, an employment contract, an agreement for resignation or termination, a severance agreement or any similar contract or agreement entered into, on or after June 23, 2021.

The district will post in each school building the names and contact information of the employees designated for the respective school buildings to receive reports of suspected sexual conduct and the procedures the designee will follow upon receipt of the report.

Any district employee who has reasonable cause to believe that a student has been subjected to sexual conduct by another district employee, contractor, agent or volunteer, or that another district employee, contractor, agent or volunteer has engaged in sexual conduct with a student shall immediately report such suspected sexual conduct to the designated licensed administrator or the alternate designated licensed administrator, in the event the designated administrator is the suspected perpetrator, for their school building. If the conduct also constitutes child abuse, the employee must make mandatory reports in accordance with Board policy GBNAB/JHFE – Suspected Abuse of a Child Reporting Requirements.

If the superintendent is the alleged perpetrator the report shall be submitted to the Assistant Superintendent who shall report the suspected sexual conduct to the Board chair.

If an employee fails to report suspected sexual conduct or fails to maintain confidentiality of records, the employee will be disciplined up to and including dismissal.

When the designated licensed administrator receives a report of suspected sexual conduct by a district employee, contractor, agent or volunteer, the administrator will follow procedures established by the district and set forth in the district’s administrative regulation GBNAA/JHFF-AR - Suspected Sexual Conduct Report Procedures and Form. All such reports will be reported to the Oregon Department of Education (ODE) or Teacher Standards and Practices Commission (TSPC) in accordance with such administrative regulation, as appropriate, for investigation. The agency receiving a report will complete an investigation regardless of any changes in the relationship or duties of the person who is the alleged perpetrator.

When there is reasonable cause to support the report, a district employee suspected of sexual conduct shall be placed on paid administrative leave pending an investigation and the district will take necessary actions to ensure the student’s safety.

When there is reasonable cause to support the report, a district contractor, agent or volunteer suspected of sexual conduct shall be removed from providing services to the district and the district will take necessary actions to ensure the student’s safety.

~~The district will post in each school building the names and contact information of the employees designated for the school building to receive reports of suspected sexual conduct and the procedures the designee will follow upon receipt of the report.~~

The district will notify, as allowed by state and federal law, the person who was subjected to the suspected sexual conduct about any actions taken by the district as a result of the report.

A district employee, contractor or agent will not assist another district employee, contractor or agent in obtaining a new job if the individual knows, or has reasonable cause to believe the district employee, contractor or agent engaged in sexual conduct. Nothing in this policy prevents the district from disclosing information required by law or providing the routine transmission of administrative and personnel files pursuant to law.

The initiation of a report in good faith about suspected sexual conduct may not adversely affect any terms or conditions of employment or the work environment of the person who initiated the report or who may have been subject to sexual conduct. If a student initiates a report of suspected sexual conduct by a district employee, contractor, agent or volunteer in good faith, the student will not be disciplined by the district or any district employee, contractor, agent or volunteer.

The district will provide to employees at the time of hire, or to a contractor, agent or volunteer at the time of beginning service for the district, the following:

1. A description of conduct that may constitute sexual conduct;
2. A description of the investigatory process and possible consequences if a report of suspected sexual conduct is substantiated; and
3. A description of the prohibitions imposed on district employees, contractors and agents when they attempt to obtain a new job, pursuant to ORS 339.378(2).

All district employees are subject to Board policy GCAB - Personal Electronic Devices and Social Media - Staff regarding appropriate electronic communications with students.

Any electronic communications with students by a contractor, agent or volunteer for the district will be appropriate and only when directed by district administration. When communicating with students electronically regarding school-related matters, contractors, agents or volunteers shall use district e-mail using mailing lists and/or other internet messaging approved by the district to a group of students rather than individual students or as directed by district administration. Texting or electronically communicating with a student through contact information gained as a contractor, agent or volunteer for the district is prohibited.

The superintendent shall develop administrative regulations to implement this policy and to comply with state law.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 339.370 - 339.400](#)

[ORS 419B.005 - 419B.045](#)

Every Student Succeeds Act, 20 U.S.C. § 7926 (2018).

House Bill 2136 (2021).

Senate Bill 51 (2021).

Cross Reference(s):

GCAB - Personal Electronic Devices and Social Media - Staff

JHFF/GBNAA - Reporting Requirements for Suspected Sexual Conduct with Students

Corrected 10/26/21

Hermiston School District 8R

Code: **GBNAB/JHFE**
Adopted: 12/10/12
Revised/Readopted: 7/24/17; 2/10/20
Orig. Code: JHFE

Reporting of Suspected Abuse of a Child

Any district employee who has reasonable cause to believe that **any child** with whom the employee has come in contact has suffered abuse¹ shall orally report or cause an oral report immediately by telephone or otherwise to the local office of the Oregon Department of Human Services (DHS) or its designee or to the law enforcement agency within the county where the person making the report is located at the time of the contact pursuant to Oregon Revised Statute (ORS) 419B.010. Any district employee who has reasonable cause to believe that **any person² adult or student** with whom the employee is in contact has abused a child shall immediately report or cause a report to be made in the same manner to DHS or its designee or to the law enforcement agency within the county where the person making the report is located at the time of the contact pursuant to ORS ~~419B~~**419**.010. If known, the report shall contain the names and addresses of the child and the parents of the child or other persons responsible for the child's care, the child's age, the nature and extent of the suspected abuse, including any evidence of previous abuse, the explanation given for the suspected abuse, any other information that the person making the report believes might be helpful in establishing the possible cause of the abuse and the identity of a possible perpetrator.

Abuse of a child by district employees, contractors³, agents⁴, volunteers⁵, or students **is prohibited and** will not be tolerated. All district employees, contractors, agents, volunteers and students are subject to this policy and the accompanying administrative regulation.

Any district employee who has reasonable cause to believe that another district employee, contractor, agent, volunteer or student has engaged in abuse, or that a student has been subjected to abuse by another district employee, contractor, agent, volunteer or student shall immediately report such to the Oregon Department of Human Services (DHS) or its designee or the local law enforcement agency pursuant to ORS 419B.015, and to the designated licensed administrator.

The district will designate a licensed administrator and an alternate licensed administrator, in the event that the designated licensed administrator is the suspected abuser, for each school building to receive reports of suspected abuse of a child by district employees, contractors, agents, volunteers or students.

¹ Includes the neglect of a child; abuse is defined in ORS 419B.005.

² "Person" could include adult, student or other child.

³ "Contractor" means a person providing services to the district under a contract in a manner that requires the person to have direct, unsupervised contact with students.

⁴ "Agent" means a person acting as an agent for the district in a manner that requires the person to have direct, unsupervised contact with students.

⁵ "Volunteer" means a person acting as a volunteer for the district in a manner that requires the person to have direct, unsupervised contact with students.

If the superintendent is the alleged perpetrator the report shall be submitted to the Assistant Superintendent who shall also report to the Board chair.

The district will post the ~~names~~ ~~name~~ and contact information of the designees for each school building, in the respective school, designated to receive reports of suspected abuse and the procedures in GBNAB/JHFE-AR(1) - Reporting of Suspected Abuse of a Child the designee will follow upon receipt of a report, the contact information for local law enforcement and the local DHS office or its designee, and a statement that ~~this~~ ~~the~~ duty to report ~~suspected~~ ~~suspect~~ abuse is in addition to the requirements of reporting to a designated licensed administrator.

When a designee receives a report of suspected abuse, the designee will follow procedure established by the district and set forth in administrative regulation GBNAB/JHFE-AR(1) - Reporting of Suspected Abuse of a Child. All such reports of suspected abuse will be reported to a law enforcement agency or DHS, or its designee, for investigation, and the agency will complete an investigation regardless of any changes in the relationship or duties of the person who is the alleged abuser.

When there is reasonable cause to support ~~a~~ ~~the~~ report, a district employee suspected of abuse shall be placed on paid administrative leave pending an investigation and the district will take necessary actions to ensure the student's safety. When there is reasonable cause to support ~~a~~ ~~the~~ report, a district contractor, agent or volunteer suspected of abuse shall be removed from providing services to the district and the district will take necessary actions to ensure the student's safety.

The district will notify the person, as allowed by state and federal law, who was subjected to the suspected abuse about any actions taken by the district as a result of the report.

A substantiated report of abuse by an employee shall be documented in the employee's personnel file. A substantiated report of abuse by a student shall be documented in the student's education record.

The initiation of a report in good faith, pursuant to this policy, may not adversely affect any terms or conditions of employment or the work environment of the person initiating the report or who may have been subjected to abuse. If a student initiates a report of suspected abuse of a child by a district employee, contractor, agent, volunteer or student, in good faith, the student will not be disciplined by the district or any district employee, contractor, agent or volunteer. Intentionally making a false report of abuse of a child is a Class A violation.

The district shall provide information and training each school year to district employees on the prevention and identification of abuse, the obligations of district employees under ORS 339.388 and ORS 419B.005 - 419B.050 and as directed by Board policy to report suspected abuse of a child, and appropriate electronic communications with students. The district shall make available each school year the training described above to contractors, agents, volunteers, and parents and legal guardians of students attending district-operated schools, and will be made available separately from the training provided to district employees. The district shall provide each school year information on the prevention and identification of abuse, the obligations of district employees under Board policy to report abuse, and appropriate electronic communications with students to contractors, agents and volunteers. The district shall make available each school year training that is designed to prevent abuse to students attending district-operated schools.

The district shall provide to a district employee at the time of hire, or to a contractor, agent, or volunteer at the time of beginning service for the district, the following:

1. A description of conduct that may constitute abuse;
2. A description of the investigatory process and possible consequences if a report of suspected abuse is substantiated; and
3. A description of the prohibitions imposed on district employees, contractors, and agents when they attempt to obtain a new job, as provided under ORS 339.378. A district employee, contractor or agent will not assist another district employee, contractor or agent in obtaining a new job if the individual knows, or has reasonable or probable cause to believe the district employee, contractor or agent engaged in abuse, unless criteria found in ORS 339.378(2)(c) are applicable.

Nothing in this policy prevents the district from disclosing information required by law or providing the routine transmission of administrative and personnel files pursuant to law.

The district shall make available to students, district employees, contractors, agents, and volunteers a policy of appropriate electronic communications with students.

Any electronic communications with students by a contractor, agent or volunteer for the district will be appropriate and only when directed by district administration. When communicating with students electronically regarding school-related matters, contractors, agents or volunteers shall use district e-mail, using mailing lists and/or other internet messaging approved by the district to a group of students rather than individual students or as directed by district administration. Texting or electronically communicating with a student through contact information gained as a contractor, agent or volunteer for the district is prohibited.

The superintendent shall develop administrative regulations as are necessary to implement this policy and to comply with state law.

END OF POLICY

Legal Reference(s):

[ORS 339.370 - 339.400](#)
[ORS 418.257 - 418.259](#)

[ORS 419B.005 - 419B.050](#)

[OAR 581-022-2205](#)
[Senate Bill 155 \(2019\)](#)

Greene v. Camreta, 588 F.3d 1011 (9th Cir. 2009), vacated in part by, remanded by Camreta v. Greene, 131 S. Ct. 2020 (U.S. 2011); vacated in part, remanded by Greene v. Camreta 661 F.3d 1201 (9th Cir. 2011).
[Senate Bill 51 \(2021\)](#).

Cross Reference(s):

GBNAA/JHFF - Reporting Requirements for Suspected Sexual Conduct with Students
GCAB - Personal Electronic Devices and Social Media - Staff
JHFF/GBNAA - Reporting Requirements for Suspected Sexual Conduct with Students

Corrected 10/26/21

Hermiston School District 8R

Code: **IB**
Adopted: 7/10/17

Freedom of Expression

Students have a general right to freedom of expression within the school system. The district requires, ~~however~~, that students exercise their rights fairly, responsibly and in a manner not disruptive to other individuals or to the educational process.

Freedom of Student Inquiry and Expression

1. Generally, students and student organizations are free to examine and discuss questions of interest to them and to express opinions publicly and privately within the school system, provided such examination and expression is fair and responsible and is not disruptive to other individuals or to the educational process. Students may support or oppose causes by orderly means which do not disrupt other individuals or the operation of the school.
2. In the classroom, students are free to examine views offered in any course of study, provided such examination is expressed in a responsible manner.

Freedom of Association

Students are free to organize associations to promote their common interests. Student organizations should be open to all students. Membership criteria may not exclude students on the basis of age, race, religion, color, national origin, disability, marital status, familial status, parental status, linguistic background, culture, socioeconomic status, capability, geographic location, sex, sexual orientation or gender identity. ~~sex or sexual orientation~~. Each student organization must have a staff adviser to counsel and, when necessary, supervise students in the organization. All student organizations must submit to the school a statement of purpose, criteria for membership, rules and procedures [and a current list of officers]. School administrators may establish reasonable rules and regulations governing the activity of student organizations.

Publications K-8, Displays and Productions

On occasion, materials such as leaflets, newsletters, cartoons and other items including displays and productions are prepared, produced and/or distributed by students as part of the educational process and free expression in an academic community. Materials may be reviewed by the administrator or may be ~~subject to administrative review~~, restricted or prohibited, ~~however~~, pursuant to legitimate educational concerns. Such concerns include:

1. The material is or may be defamatory;
2. The material is inappropriate based on the age, grade level and/or maturity of the audience;
3. The material is poorly written, inadequately researched, biased or prejudiced;
4. Whether there is an opportunity for a named individual or named individuals to make a response;

5. Whether specific individuals may be identified even though the material does not use or give names;
6. The material is or may be otherwise generally disruptive to the school environment. Such disruption may occur, e.g., ~~for example~~, if the material uses, advocates or condones the use of profane language or advocates or condones the commission of unlawful acts;
7. Students, parents and members of the public might reasonably perceive the materials to bear the sanction or approval of the district.

High School Student Journalists

Generally, high school student journalists have the right to exercise freedom of speech and of the press in school-sponsored media. "School-sponsored media" means materials that are prepared, substantially written, published or broadcast by student journalists; that are distributed or generally made available, either free of charge or for a fee, to members of the student body; and that are prepared under the direction of a student media adviser. School-sponsored media does not include media intended for distribution or transmission solely in the classrooms in which they are produced.

School-sponsored media prepared by student journalists are subject to reasonable time, place and manner restrictions, pursuant to state and federal law. School-sponsored media cannot contain material that:

1. Is libelous or slanderous;
2. Is obscene, pervasively indecent or vulgar;
3. Is factually inaccurate or does not meet journalistic standards established for school-sponsored media;
4. Constitutes an unwarranted invasion of privacy;
5. Violates federal or state law ~~or regulation~~; or
6. So incites students as to create a clear and present danger of:
 - a. The commission of unlawful acts on or off school premises;
 - b. The violation of district ~~or school~~ policies; or
 - c. The material and substantial disruption of the orderly operation of the school. A school official will base a forecast of material and substantial disruption on specific facts, including past experience in the school and current events influencing student behavior, and not on undifferentiated fear or apprehension.

Modifications or removal of items may be appealed in writing to the superintendent. The superintendent shall schedule a meeting within three school days of receiving the written appeal. Those present at the meeting shall include the individual(s) making the appeal, the individual(s) who made the decision to

modify or remove materials and the superintendent. At the superintendent's discretion, the district's legal counsel may also attend the meeting. The superintendent shall make ~~a~~ ~~his/her~~ decision within three school days of the meeting. The superintendent's decision shall be final and binding on all parties.

END OF POLICY

Legal Reference(s):

[ORS 174.100](#)
[ORS 332.072](#)
[ORS 332.107](#)

[ORS 336.477](#)
[ORS 339.880](#)
[ORS 339.885](#)

[ORS 659.850](#)
[OAR 581-021-0050](#)
[OAR 581-021-0055](#)

Equal Access Act, 20 U.S.C. §§ 4071-4074 (2018).
Westside Cmty. Bd. of Educ. v. Mergens, 496 U.S. 226 (1990).
Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988).
U.S. CONST. amend. I; U.S. CONST. amend. XIV.
OR. CONST., art. I, § 8.
House Bill 3041 (2021).

Cross Reference(s):

IGDA - Student Organizations

Corrected 10/26/21

Hermiston School District 8R

Code: IGBHA
Adopted: 7/10/17
Code: IGBG

Alternative Education Programs**

The Board is dedicated to providing educational options for all students. It is recognized there will be students in the district whose needs and interests are best served by participation in an alternative education program.

“Alternative education program” means a school or separate class group designed to best serve students’ educational needs and interests and assist students in achieving the academic standards of the school district and the state.

A list of alternative education programs will be approved by the Board annually. The superintendent may provide for the involvement of staff, parents or guardians and the community in recommending alternative education programs for Board approval, and in the development of related Board policy and an administrative regulation. Annual evaluation of alternative education programs will be made in accordance with Oregon Revised Statute (ORS) 336.655 and Oregon Administrative Rule (OAR) 581-022-2505~~1350~~. The superintendent will develop administrative regulations as necessary to evaluate the district’s alternative education programs.~~implement this requirement.~~

Alternative education programs will consist of instruction or instruction combined with counseling. These programs may be public or private. A private~~Private~~ alternative education program~~programs~~ shall be registered with the Oregon Department of Education. Alternative education programs must meet all the requirements set forth in state law~~ORS 336.625, 336.631 and 336.637.~~ rules, and federal law, as applicable. A qualified district may contract with a qualified private alternative education to provide services to a qualified home-schooled child.

Students, after consultation with a~~upon~~ parent or guardian~~request~~, may be placed in an alternative education program if the district determines that the placement serves the student’s educational needs and interests, and assists the student in achieving district and state academic content standards. Such placement must have the approval of the student’s resident district and, as appropriate, the attending district. The district will also consider and propose alternative education programs for students prior to expulsion or leaving school as required by law.

The district shall pay the actual cost of an alternative education program~~cost~~ or an amount equal to 80 percent of the district’s estimated current year’s average per-student net operating expenditure, whichever is less. When contracting ~~The district will enter into a written contract with a district-approved~~ private alternative education program, the district’s contract will meet the requirements of law.~~programs.~~

END OF POLICY

Legal Reference(s):

[ORS 329.485](#)
[ORS 332.072](#)

[ORS 336.014](#)
[ORS 336.175](#)

[ORS 336.615 - 336.665](#)
[ORS 339.030](#)

Alternative Education Programs** – IGBHA

[ORS 339.250](#)

[OAR 581-021-0045](#)

[OAR 581-021-0065](#)

[OAR 581-021-0070](#)

[OAR 581-021-0071](#)

[OAR 581-022-2320](#)

[OAR 581-022-2505](#)

[OAR 581-023-0006](#)

[OAR 581-023-0008](#)

Cross Reference(s):

IGBHB - Establishment of Alternative Education Programs

IGBHC - Alternative Education Notification

JGEA - Alternative Education Programs Following Expulsion

Corrected 10/26/21

Hermiston School District 8R

Code: **IGBI**
Adopted: 8/03/04
Revised/Readopted: 7/10/17
Orig. Code: IGBI

Bilingual Education

Students whose primary language is ~~a language~~ other than English will be provided appropriate assistance until they are able to use English in a manner that allows effective, relevant participation in regular classroom instruction and other educational activities.

Parents who are not able to use English in a manner that allows effective, relevant participation in educational planning for their student will be provided with relevant written, verbal or signed communication in a language they can understand.

END OF POLICY

Legal Reference(s):

[ORS 336.079](#)

[OAR 581-021-0046](#)

[OAR 581-022-2310](#)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018).
Every Student Succeeds Act of 2015, 20 U.S.C. §§ 6801-7014 (2018).

Corrected 10/26/21

Hermiston School District 8R

Code: IGDJ
Adopted: 6/10/19

Interscholastic Activities

The Board recognizes the integral role interscholastic activities play in the character development and general enhancement of the education of its students. Accordingly, administrators, coaches, student participants, and others associated with the district's high school activities programs and events shall conduct themselves in a manner that is consistent with the letter and spirit of policies, rules, and regulations of the district and of the Washington Interscholastic Activities Association (WIAA) and the fundamental values of sportsmanship. Each will be held accountable for their actions.

The district shall allow homeschooled students that reside in the district, students eligible to attend school and enrolled in a district- or ESD-provided General Education Development (GED) program that reside in the district, and students attending a public charter school that reside in the district to participate in available interscholastic activities when the requirements found in Oregon law are met.

Interscholastic activities when provided by the district will comply with Title IX and other nondiscrimination laws.

District employees, students, parents, alumni, and activity volunteers are prohibited from inducing or attempting to induce a student to attend a district school for interscholastic activity eligibility or participation. The principal, activities director, and coaches are each responsible for ensuring student participants meet all district and WIAA eligibility requirements. The principal is responsible for ensuring accurate certification regarding the eligibility of participating students and for verifying that athletic directors, coaches of sports, and activity advisors have all required certifications prior to assuming their duties. The principal shall ensure that a program is in place to effectively evaluate the performance of all coaches and activity advisors under their supervision.

Volunteers may be approved to assist with district activities with prior approval from the principal.

The principal shall investigate all allegations of district student ineligibility, staff recruitment violations or other student or staff conduct that may violate Board policies, administrative regulations, and/or WIAA rules and regulations. The principal shall notify the superintendent of conduct that violates the terms of this policy and report to the WIAA as required.

An employee determined to have violated rules and regulations of the WIAA may be subject to discipline, up to and including, dismissal. A student in violation of the WIAA rules and regulations will be subject to discipline, up to and including, dismissal from an interscholastic activity or program, suspension and/or expulsion from school. Volunteers in violation of the WIAA rules and regulations shall be subject to discipline, up to and including, removal from district programs and activities and such other sanctions as may be deemed appropriate by the district.

Employees, volunteers, or students in violation of WIAA rules and/or regulations may be required to remunerate the district in the event of fines assessed by WIAA as a result of their actions.

The superintendent will develop procedures, as necessary, to implement this policy, including a process to ensure that all district rules governing the conduct of students, staff, and volunteers engaged in district activities are regularly reviewed and updated.

END OF POLICY

Legal Reference(s):

[ORS 326.051](#)

[ORS 332.075\(1\)\(e\)](#)

[ORS 339.450 - 339.460](#)

[OAR 581-015-2255](#)

[OAR 581-021-0045 - 0049](#)

[OAR 581-026-0005](#)

[OAR 581-026-0700](#)

[OAR 581-026-0705](#)

[OAR 581-026-0710](#)

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683; Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106.

OREGON SCHOOL ACTIVITIES ASSOCIATION, OSAA HANDBOOK.

Montgomery v. Bd. of Educ., 188 Or. App. 63 (2003).

Corrected 10/26/21

Hermiston School District 8R

Code: IIA
Adopted: 8/03/04
Revised/Readopted: 7/10/17
Orig. Code: IIA

Instructional Resources/Instructional Materials (Version 1)

The Board is responsible for the selection of instructional materials. The Board delegates to district professional personnel the authority for the selection of instructional and media materials in accordance with the policy below.

Selection Objectives

When reviewing and selecting instructional materials, the objectives will be:

1. To select materials that will provide improvements in content, organization and teaching methods;
2. To ensure accurate and up-to-date content that includes new concepts, insights and facts;
3. To provide for sequential growth from level to level;
4. To provide a fair representation of the many religious, ethnic and cultural groups and their contributions to our American heritage;
5. To provide recognition of minority groups and women. There will be no discrimination or bias or prejudice toward sex, sexual orientation, gender identity, race, religion, national origin, marital status, disability or age.

The district will establish a process and timeline for regularly determining and considering whether the textbooks and other instructional materials are available through online resources that enable students with print disabilities to receive textbooks and instructional materials free of charge.

Textbooks and other instructional materials adopted by the Board shall be selected by the appropriate professional personnel in consultation with parents and citizens community members. The input of staff and students will be encouraged. Final decisions on purchase will rest with the superintendent or designee, subject to official adoption by the Board in the case of textbooks and other instructional materials.

Selection Criteria

All materials selected will be consistent with the following principles:

1. Materials that enrich and support the curriculum, taking into consideration the varied interests, abilities and maturity levels of the students served;
2. Materials that stimulate growth in factual knowledge, literary appreciation, aesthetic values and ethical standards;

3. A background of information which will enable students to make intelligent judgments in their daily lives;
4. Materials on opposing sides of controversial issues, so that young ~~citizens~~ people may develop, under guidance, the practice of analytical reading and thinking;
5. Materials representative of the many religious, ethnic and cultural groups, showing their contributions to our heritage.

The above principles will serve as a guide in the selection of instructional and media materials.

To be in compliance with the requirements of federal law, the Board directs the superintendent to distribute curriculum materials and instructional supplies to district schools in such a manner that ensures all schools receive equivalent materials.

Any resident or employee may challenge the appropriateness of the district’s instructional materials. The district will provide a procedure to process such challenges.

END OF POLICY

Legal Reference(s):

[ORS 336.035](#)
[ORS 336.840](#)
[ORS 337.120](#)
[ORS 337.141](#)
[ORS 337.150](#)
[ORS 337.260](#)

[ORS 337.511](#)
[ORS 339.155](#)

[OAR 581-011-0050 - 0117](#)
[OAR 581-021-0045](#)
[OAR 581-021-0046](#)

[OAR 581-022-2310](#)
[OAR 581-022-2340](#)
[OAR 581-022-2350](#)
[OAR 581-022-2355](#)

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2018).
 House Bill 3041 (2021).

Cross Reference(s):

KH - Public Gifts to the Schools
 KL - Public Complaints

Corrected 10/26/21

Hermiston School District 8R

Code:
Adopted:

IIA

Instructional Resources/Instructional Materials (Version 2)

The Board believes that proper care and judgment should be exercised in selecting basic instructional materials. While the Board retains the authority to approve district instructional materials adoptions, it authorizes the superintendent to develop and implement administrative regulations governing how selections are determined. Such procedures will provide for administrator, staff, parent, student and community involvement and employ suitable selection criteria to ensure that the recommended instructional materials will meet the needs of the program, students, teachers and community.

The district will review instructional materials in accordance with the State Board of Education adoption cycle. Each instructional program and basic instructional materials will be reviewed on a seven-year cycle and recommendations for appropriate instructional materials will be made.

Recommended instructional resources and materials will be free of racial, color, national origin, religious, disability, age, marital status, gender identity, sexual orientation or sexual bias. The instructional materials will contain appropriate readability levels, support the district's adopted curriculum content, provide ease of teacher use, be attractive and durable and be purchased at a reasonable cost.

The district will establish a process and timeline for regularly determining and considering whether the textbooks and other instructional materials are available through online resources that enable students with print disabilities to receive textbooks and instructional materials free of charge.

All basic instructional materials recommended for adoption need to be approved for use by the Board. Prior to Board approval, parents, ~~students~~ and interested district patrons will have the opportunity to review the recommended instructional materials and be encouraged to provide opinions about them and their use in the classrooms.

All supplementary materials and library ~~media~~ resources will be selected cooperatively by teachers, principals, librarians and sometimes with the assistance of students and parents. Recommended supplementary materials and library ~~media~~ resources will also be free of racial, color, national origin, religious, disability, age, marital status, gender identity, sexual orientation or sexual bias. The instructional materials will contain appropriate readability levels, support the district's adopted curriculum content, provide for ease of teacher use, be attractive and durable and be purchased at a reasonable cost.

To be in compliance with the requirements of federal law, the Board directs the superintendent to distribute curriculum materials and instructional supplies to district schools in such a manner that ensures all schools receive equivalent materials.

END OF POLICY

Legal Reference(s):

[ORS 336.035](#)

[ORS 336.840](#)

[ORS 337.120](#)

HR10/05/21 | LF

Instructional Resources/Instructional Materials – IIA

[ORS 337.141](#)
[ORS 337.150](#)
[ORS 337.260](#)
[ORS 337.511](#)
[ORS 339.155](#)

[OAR 581-011-0050 - 0117](#)
[OAR 581-021-0045](#)
[OAR 581-021-0046](#)
[OAR 581-022-2310](#)

[OAR 581-022-2340](#)
[OAR 581-022-2350](#)
[OAR 581-022-2355](#)

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2018).
House Bill 3041 (2021).

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Hermiston School District 8R

Code: **IKF**
Adopted: 7/10/17
Revised/Readopted: 4/09/18; 10/08/18; 6/10/19;
10/14/19

Graduation Requirements**

The Board ~~establishes~~~~will establish~~ graduation requirements for ~~the~~ awarding of a high school diploma, a modified diploma, an extended diploma and an alternative certificate which meet or exceed state requirements.

A student may satisfy graduation requirements in less than four years. The district will award a diploma to a student fulfilling graduation requirements in less than four years if consent is given by the student's parent or guardian or by the student if the student is 18 years of age or older or emancipated.

If the district requires diploma requirements beyond the state requirements, the district shall grant a waiver for those requirements to any student who, at any time from grade 9 to 12, was:

1. A foster child¹;
2. Homeless;
3. A runaway;
4. A child in a military family covered by the Interstate Compact on Educational Opportunity for Military Children;
5. A child of a migrant worker; or
6. Enrolled in the Youth Corrections Education Program or the Juvenile Detention Education Program.

For any student identified above, the district shall accept any credits earned by the student in another district or public charter school, applying those credits toward the state requirements for a diploma if the credits satisfied those requirements in that ~~other~~ district or public charter school.

~~(Moved from IKF-AR starts here)~~ Honors Diploma

The Hermiston High School Honors Diploma recognizes those high achieving students who strive to excel in their academic pursuits. Those recognized with the honors medallion at graduation will represent the highest performing students in the most challenging courses we offer. The honors diploma recognizes academic rigor, career preparation, skill building, and the performing arts. Hermiston High School believes it is through a balance of these ideals that produces the most diverse and equipped students.

¹ As defined in ORS 30.297.

Students earning a Hermiston High School (HHS) Diploma designated as “Honors” and an honors medallion need to meet the current HHS graduation requirements for a Standard Diploma of 24 credits and:

1. Attain 3 additional credits for a total of 27 credits;
2. Achieve a cumulative grade point average of 3.5;
3. Complete 7 credits from the advanced course list;

Designated Advanced courses currently include:

A.P. Biology	A.P. Physics	A.P. Music Theory
A.P. Calculus	A.P. Spanish Lang. Culture	U.S. History Advanced
A.P. Chemistry	A.P. Studio Art	A.P. Literature and Comp.
A.P. Comp. Science—Principles	ASB Leadership (1 cr.)	A.P. Language and Comp.
A.P. Government	Pre-Calculus (1 cr.)	Pre-A.P. Communications
Spanish 3		

4. Complete one of the following:
 - a. At least 1 program of study from the Careers list.
 - b. The Honors Performing Arts requirements.
 - c. Two additional advanced courses.

*Any course on the list taken with a pass/fail option will not count towards the honors diploma.

*For transfer students to receive an Honors designation they must:

1. Petition for honors diploma designation; and
2. Have their transcript evaluated by the HHS Leadership Team for approval.

Standard Diploma

The district may award a diploma to a student who does not satisfy these requirements if the student has exceeded the academic content standards for or displays proficiency in mathematics or English, as demonstrated on Oregon state assessments².

The Standard Diploma basic credit requirements, a total of 24 credits, are outlined below:

1. ~~English~~-Language Arts (LA) - 4 Credits (shall include the equivalent of one unit in written composition);

²~~These graduation requirements apply to students who receive a high school diploma on or after July 1, 2010.~~

2. Social Arts and Science (SAS) - 3 Credits (including history, civics³, geography and economics (including personal finance));
3. Mathematics (MA) - 3 Credits (math requirement shall include one unit at Algebra 1 and two units that are at a level higher than Algebra I);
4. Science (SC) - 3 Credits;
5. Wellness, i.e., health education and physical education (WE) - 2 Credits;
6. Fine/Applied Arts (AL) and Career Technical Education (CTE) - 3 Credits (units shall be earned in any one or a combination);
7. Career Portfolio (CP) - .5 Credits;
8. Electives (ZL) - 5.5 Credits.

In addition to credit requirements outlined in Oregon Administrative Rule (OAR) 581-022-2000, a student must⁴:

~~1. Demonstrate proficiency in the Essential Skills of reading, writing, and applying mathematics in a variety of settings;~~

1. Develop an education plan and build an education profile;
2. Demonstrate extended application through a collection of evidence; and
3. Participate in career-related learning experiences.

Modified Diploma

A modified diploma will be awarded **only** to students who have demonstrated the inability to meet the full set of academic standards adopted by the State Board of Education for a diploma while receiving reasonable modifications and accommodations. **A To be eligible for a modified diploma may only be awarded to a student who meets** ~~must complete~~ the eligibility criteria below and other criteria, if applicable, ~~following 24 credits outlined below while in OAR 581-022-2010(3): grades 9-12.~~

1. ~~English~~ Language Arts (LA) - 3 Credits;
2. Social Arts and Science (SAS) - 2 Credits (which may include history, civics, geography, and economics (including personal finance));
3. Mathematics (MA) - 2 Credits;
4. Science (SC) - 2 Credits;

³ Civics becomes a half-credit requirement beginning on January 1, 2026 (Senate Bill 513, 2021).

⁴ The proficiency in Essential Skills requirement has been waived and is not a condition of receiving a high school diploma during the 2021-2022, 2022-2023 or 2023-2024 school year (Senate Bill 744, 2021).

5. Wellness, i.e., health education and physical education (WE) - 2 Credits;
6. Fine/Applied Arts (AL) and Career Technical Education (CTE) - 1 Credits (units may be earned in any one or a combination);
7. Career Portfolio (CP) - .5 Credit;
8. Elective (ZL) - 11.5 Credits.

Students may earn additional credits to earn a modified diploma pursuant to OAR 581-022-2010.

In addition to credit requirements as outlined in OAR 581-022-2010, a student must:

1. Develop an education plan and build an education profile; and
2. Demonstrate extended application through a collection of evidence.

~~A student must also demonstrate proficiency in the Essential Skills with reasonable modifications and accommodations.~~

Students entering the modified diploma option would be placed there, if appropriate, by their counselor after a thorough review of each student and each set of circumstances which includes a documented history of an inability to maintain grade level achievement due to significant learning and instructional barriers, or a documented history of a medical condition that creates a barrier to achievement. This review shall also include the input of the student, parental consent, teachers, case managers, and administrators. Students may move to the modified diploma track at any time deemed appropriate by their counselor, with consent of their parents(s)/guardian(s), as long as they meet one of the entrance criteria listed above.

Districts may make modifications to the assessment for students who seek a modified diploma when the following conditions are met:

1. For a student on an individualized education program (IEP) or Section 504 plan, any modifications to work samples must be consistent with the requirements established in the IEP or 504 plan. Modifications include practices and procedures that compromise the intent of the assessment through a change in learning expectations, construct, or content that is to be measured, grade level standard, or measured outcome of the assessment. This means that IEP or 504 school teams responsible for approving modifications for a student's assessment may adjust the administration of the assessment and/or the assessment's achievement standard;
2. For a student not on an IEP or 504 plan, any modifications to work samples must have been provided to the student during their/his/her instruction in the content area to be assessed, and in the year in which the student is being assessed, and modifications must be approved by the school team that is responsible for monitoring the student's progress toward the modified diploma.

Students not on an IEP or a Section 504 Plan may not receive a modified Smarter Balanced assessment.

A student's school team shall decide that a student should work toward a modified diploma no earlier than the end of grade six and no later than two years before the student's anticipated exit from high school. A student's school team may decide to revise a modified diploma decision.

A student's school team may decide that a student who was not previously working towards a modified diploma should work towards one when the student is less than two years from anticipated exit from high school if the documented history has changed.

Beginning in grade five or beginning after a documented history to qualify for a modified diploma, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of a modified diploma.

Extended Diploma

An extended diploma will be awarded **only** to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education 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 in mathematics;
 - b. Two credits in language arts of English;
 - c. Two credits in science;
 - d. Three credits in history, geography, economics or civics;
 - e. One credit in health;
 - f. One credit in physical education; and
 - g. One credit in the arts or a world language.
2. Have a documented history of:
 - a. An inability to maintain grade level achievement due to significant learning and instructional barriers;
 - b. A medical condition that creates a barrier to achievement; or
 - c. A change in the student's ability to participate in grade level activities as a result of a serious illness or injury that occurred after grade eight.

Beginning in grade five or beginning after a documented history to qualify for an extended diploma, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an extended diploma.

Alternative Certificate

The alternative certificate is available to students on a non-diploma track. These students are unable to complete the requirements for a high school diploma even with appropriate accommodations and support services. The following procedures will be followed:

1. Students with an IEP will have specific, written goals that outline the requirements for satisfactorily completing the certificate of accomplishment.
2. IEP students will adhere to the same attendance and behavior requirements as general education students unless otherwise stated in the IEP.
3. The IEP team will determine if the student has satisfactorily completed the PEP/IEP goals.

Beginning in grade five or beginning after a documented history to qualify for an alternative certificate, the district shall annually provide to the parents or guardians of the student, information about the availability and requirements of an alternative certificate.

Hermiston High School GED Option

Students who complete the general education development (GED) through the HHS GED Option Program may be included in the regular graduation ceremony. Students participating in the GED Option Program have been screened to assure that they meet GED qualifications requirements and that the GED is the most appropriate option for them to complete their high school education. ~~(Moved from IKF-AR ends here)~~

Other District Responsibilities

The district will ensure that students have onsite access to the appropriate resources to achieve a diploma, a modified diploma, an extended diploma, or an alternative certificate at each high school. The district will provide [age-appropriate and developmentally appropriate] literacy instruction to all students until graduation.

Essential Skills

~~The district will allow English Language Learner (ELL) students to demonstrate proficiency in all required Essential Skills in the student's language of origin.~~

~~The district will develop procedures to provide assessment options as described in the *Test Administration Manual*, in the ELL student's language of origin for those ELL students who meet the criteria above, and will develop procedures to ensure that locally scored assessment options administered in an ELL student's language of origin are scored by a qualified rater.~~

The district may not deny a student the opportunity to pursue a diploma with more stringent requirements than a modified diploma or an extended diploma for the sole reason the student has the documented history listed under the above modified diploma or extended diploma requirements ~~in the accompanying administrative regulation IKF-AR — Graduation Requirements.~~

The district may award a modified diploma or an extended diploma to a student only upon the written consent of a student who is emancipated or who has reached the age of 18 at the time the modified or extended diploma is awarded, or the student's parent or guardian. The district shall receive the written consent during the school year in which the modified diploma or the extended diploma is awarded.

A student shall have the opportunity to satisfy the requirements for a modified diploma, an extended diploma or an alternative certificate in the later of 4 ~~either four~~ years after starting the ninth grade, or until the student reaches the age of 21, if the student is entitled to a public education until the age of 21 under state or federal law.

A student may satisfy the requirements for a modified diploma, an extended diploma or an alternative certificate in less than four years but not less than three years. ~~To~~ ~~In order to~~ satisfy the requirements for a modified diploma, an extended diploma or an alternative certificate in less than four years, the student's parent or guardian or a student who is emancipated or has reached the age of 18 must provide written

consent which clearly states the parent, guardian or student is waiving the fourth year and/or years until the student reaches the age of 21. A copy of the consent will be forwarded to the district superintendent who will annually report to the Superintendent of Public Instruction the number of such consents.

~~Beginning in grade five or after a documented history to qualify for a modified diploma, an extended diploma, or an alternative certificate has been established, the district will annually provide to the parents or guardians of the student, information about the availability and requirements of a modified diploma, an extended diploma, and an alternative certificate.~~

A student who qualifies to receive or receives a modified diploma, an extended diploma, or an alternative certificate shall have the option of participating in a high school graduation ceremony with the student's class.

A student who receives a modified diploma, an extended diploma, or an alternative certificate shall have access to instructional hours, hours of transition services and hours of other services that are designed to meet the unique needs of the student and when added together provide a total number of hours of instruction and ~~or~~ services that equals at least the total number of instructional hours that ~~are~~ required to be provided to students who are attending a public high school.

The district will award to students with disabilities a document certifying successful completion of program requirements. No document issued to students with disabilities educated in full or in part in a special education program shall indicate that the document is issued by such a program. When a student who has an IEP completes high school, the district will give the student an individualized summary of performance.

Eligible students with disabilities are entitled to a free appropriate public education ~~Free Appropriate Public Education~~ (FAPE) until the age of 21, even if they have earned a modified diploma, an extended diploma, an alternative certificate or completion of a General Education Development document. The continuance of services for students with disabilities for a modified diploma, ~~an~~ extended diploma or ~~an~~ alternative certificate is contingent on the IEP team determining the student's continued eligibility and special education services are needed.

Students and their parents will be notified of graduation and diploma requirements.

The district may not deny a diploma to a student who has opted-out of ~~the~~ statewide assessments if the student is able to satisfy all other requirements for the diploma. Students may opt-out of the Smarter Balanced or alternate Oregon Extended Assessment by completing the Oregon Department of Education's Opt-out Form⁵ and submitting the form to the district. ~~Students who opt-out will need to meet the Essential Skills graduation requirement using another approved assessment option.~~

The district will issue a high school diploma pursuant to Oregon law (ORS 332.114), to a veteran if the veteran resides within the boundaries of the district or is an Oregon resident and attended a high school of the district, or to a deceased veteran, upon request from a representative of the veteran, if the deceased veteran resided within the boundaries of the district at the time of death or was an Oregon resident at the time of death and attended a high school of the district.

⁵ Oregon Department of Education page for: [30-day notice and opt-out form](#)

The act of ~~district shall establish conduct and discipline consequences for~~ student-initiated test impropriety is prohibited. A student that participates in an act of student-initiated test impropriety will be subject to discipline. “Student-initiated test impropriety” means student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance; or results in a score that is invalid.

END OF POLICY

Legal Reference(s):

[ORS 329.007](#)
[ORS 329.045](#)
[ORS 329.451](#)
[ORS 329.479](#)
[ORS 332.107](#)
[ORS 332.114](#)
[ORS 339.115](#)

[ORS 339.505](#)
[ORS 343.295](#)

[OAR 581-021-0009](#)
[OAR 581-022-2000](#)
[OAR 581-022-2005](#)
[OAR 581-022-2010](#)

[OAR 581-022-2015](#)
[OAR 581-022-2020](#)
[OAR 581-022-2025](#)
[OAR 581-022-2030](#)
[OAR 581-022-2115](#)
[OAR 581-022-2120](#)
[OAR 581-022-2505](#)

Test Administration Manual, published by the OREGON DEPARTMENT OF EDUCATION.
House Bill 2056 (2021).
Senate Bill 744 (2021).

Corrected 10/26/21

Hermiston School District 8R

Code: **IKFB**
Adopted: 8/03/04
Readopted: 7/10/17; 1/11/21
Orig. Code: IKFB

Graduation Exercises

The Board believes that completion of the requirements for a diploma, a modified diploma, an extended diploma or an alternative certificate from public schools is an achievement that improves the community as well as the individual. The Board wishes to recognize this achievement in a publicly, celebrated graduation exercise.

Accordingly, appropriate graduation programs may be planned by the school on the date selected by the Board.

The school's valedictorian(s), salutatorian(s) or others, at the discretion of the principal or designee, may be permitted to speak as part of the district's planned graduation program. All speeches will be reviewed and approved in advance by the building principal or designee.

All students in good standing¹ who have successfully completed the requirements for a high school diploma, or qualifies to receive or receives a modified diploma, an extended diploma or an alternative certificate, including a student participating in a district-sponsored alternative education program and a student with disabilities receiving a document certifying successful completion of program requirements, shall have the option to participate in graduation exercises.

A student shall be allowed to wear a dress uniform issued to the student by a branch of the U.S. Armed Forces if the student:

1. Qualifies to receive a high school diploma, a modified diploma, an extended diploma or an alternative certificate; and
2. Has completed basic training for, and is an active member of, a branch of the U.S. Armed Forces.

Graduating students will be allowed to wear Native American ~~[or other]~~ items of cultural significance^{2}.³ ~~in accordance with consistently enforced rules established by the principal or designee.~~
END OF POLICY

¹ A student may be denied participation in graduation exercises for conduct that violates board policy, administrative regulation and/or code of conduct provisions.

² {HB 2052 (2021) requires that districts allow students to wear Native American items of cultural significance to graduation and other school events. Districts can choose to allow students to wear items of significance to other cultures.} "Native American items of cultural significance" means items or objects that are traditionally associated with Native American or that have religious or cultural significance to a Native American.

³ The district may prohibit an item or object that: a) is likely to cause a substantial disruption of, or material interference with the graduation ceremony, or b) replaces a cap or gown customarily worn at a graduation ceremony.

Legal Reference(s):

[ORS 329.451](#)
[ORS 332.107](#)
[ORS 339.505](#)
[ORS 343.295](#)

[OAR 581-021-0050](#)
[OAR 581-021-0055](#)
[OAR 581-021-0060](#)
[OAR 581-022-2000](#)
[OAR 581-022-2010](#)

[OAR 581-022-2015](#)
[OAR 581-022-2020](#)
[OAR 581-022-2505](#)

31 OR. ATTY. GEN. OP. 428 (1964)

Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).

Kay v. David Douglas Sch. Dist. No. 40, 1987); cert. den., 484 U.S. 1032 (1988).

Doe v. Madison Sch. Dist. No. 321, 177 F.3d 789 (9th Cir. 1999).

Lee v. Weisman, 505 U.S. 577 (1992).

Hazelwood Sch. Dist. v. Kuhlmeier, 484 U.S. 260 (1988).

Corrected 10/26/21

Hermiston School District 8R

Code: IL
Adopted: 6/13/16
Revised/Readopted: 7/10/17
Orig. Code: IL

Assessment Program**

The district's assessment program shall be designed for the purpose of determining district and school program improvement and individual student needs including the requirements of the Oregon Administrative Rules. Each year the district shall determine each student's progress toward achieving federal, state and local achievement requirements.

Assessments shall be used to measure the academic content standards and ~~Essential Skills and~~ to identify students who meet or exceed the performance standards ~~and Essential Skills~~ adopted by the State Board of Education.

Accordingly, the district shall maintain the following assessment program:

1. Criterion-reference assessments, including performance-based assessments, content-based assessments and other valid methods as may be required by state and federal requirements;
- ~~2. Assessment of Essential Skills;~~
- 3.2. Individual diagnostic and ability evaluations in all grades when students have been referred and parental permission obtained;
- 4.3. Assessments by individual teachers;
- 5.4. Other ~~Optional~~ schoolwide and grade levelwide assessments, ~~as recommended by the superintendent and as approved by the Board.~~

It is the intent of the Board that progress be measured in a manner that clearly enables the student and parents to know whether the student is making progress toward meeting or exceeding academic content standards, ~~and Essential Skills~~. District, school and individual results shall be reported to the Board, parents and the community, as prescribed by law.

The district shall make additional services or alternative educational or public school options available to any student who has not met or has exceeded all of the state-required academic content standards. Additionally, students in schools receiving Title I moneys that have been identified by the Oregon Department of Education (ODE), will be provided supplemental services and public school options as required by law.

The district shall not discriminate in the methods, practices and materials used for assessment, evaluating and counseling students on the basis of race, color, national origin, religion, sex, sexual orientation, ~~gender identity~~, age, disability or marital status. Discrimination complaints shall be processed in accordance with established procedures.

Staff will receive in-service education in the use of designated assessments and interpretation of assessment results.

A parent on behalf of their student or an adult student may annually opt-out of taking a statewide summative assessment by completing ~~the Smarter Balanced~~ and submitting ODE’s opt-out form¹ ~~or alternate Oregon Extended Assessments in English language arts and mathematics as provided in state law. The district shall provide the required notice and necessary forms~~ to the school student. The district shall provide supervised study time for students who are excused from participating in the assessment. A student may be excused from the Oregon Statewide Assessment Program for disability or religious reasons. Parents and adult students will be provided the required notices² and access to forms by the district that include a time frame in which statewide assessments will take place, and an adult student’s or parent’s right to request an exemption from taking the statewide summative assessments.

The act of ~~district shall establish conduct and discipline consequences for~~ student-initiated test impropriety is prohibited. A student that participates in an act of student-initiated test impropriety will be subject to discipline. “Student-initiated test impropriety” means student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance; or results in a score that is invalid.

The superintendent shall ensure a periodic review and evaluation of the district’s assessment program is conducted.

END OF POLICY

Legal Reference(s):

[ORS 40.245](#)
[ORS 326.565](#)
[ORS 326.575](#)
[ORS 329.479](#)
[ORS 329.485](#)
[ORS 336.187](#)
[ORS 659.850](#)

[OAR 581-021-0009](#)
[OAR 581-021-0030](#)
[OAR 581-022-2030](#)
[OAR 581-022-2060](#)
[OAR 581-022-2100](#)
[OAR 581-022-2110](#)
[OAR 581-022-2115](#)

[OAR 581-022-2250](#)
[OAR 581-022-2270](#)
[OAR 581-022-2310](#)
House Bill 3041 (2021)
Senate Bill 602 (2021)

Family Educational Rights and Privacy Act of 1974, 20 U.S.C. § 1232g (2018); Family Educational Rights and Privacy, 34 C.F.R. Part 99 (2021).
Protection of Pupil Rights, 20 U.S.C. § 1232h (2018); Student Rights in Research, Experimental Programs and Testing, 34 C.F.R. Part 98 (2021).
Individuals with Disabilities Education Act (IDEA), 20 U.S.C. §§ 1400-1419 (2018).
Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2018).

Corrected 10/26/21

¹ Oregon Department of Education page for: [30-day notice and opt-out form](#)

² Districts are required to provide notice twice each year: once at the beginning of the year; and second time at least 30 days prior to the administration of the test. ~~The 30-day notice must first be provided during the 2015-2016 school year. The beginning-of-the-year notice must first be provided during the 2016-2017 school year.~~

Hermiston School District 8R

Code: **JB**
Adopted: 7/02/09
Revised/Readopted: 7/24/17; 1/11/21
Orig. Code: JB

Equal Educational Opportunity

Every student of the district will be given equal educational opportunities regardless of age, sex, sexual orientation, gender identity¹, race², religion, color, national origin, disability, marital status, familial status, parental status, linguistic background, culture, socioeconomic status, capability or geographic location, ~~or marital status.~~

No student will be excluded from participating in, denied the benefits of, or subjected to discrimination under any educational program or activity conducted by the district or denied access to facilities in the district.

A student or parent may also access and use the district’s general complaint procedure through Board policy KL - Public Complaints.

All reports, complaints or information will be investigated.

The district will communicate the availability of policy and available complaint procedures to students and their parents through available district communication systems, handbooks, and will be published to the district website and made available at the district office during regular business hours.

A student of the district may not be subjected to retaliation by the district for the reason that the student has in good faith reported information that the student believes is evidence of a violation of a state or federal law, rule or regulation.

END OF POLICY

Legal Reference(s):

ORS 174.100	ORS 659.852	ORS 659A.406
ORS 192.630	ORS 659A.001	OAR 581-021-0045
ORS 326.051	ORS 659A.003	OAR 581-021-0046
ORS 329.025	ORS 659A.006	OAR 581-022-2310
ORS 332.107	ORS 659A.103 - 659A.145	OAR 839-003-0000
ORS 336.086	ORS 659A.400	
ORS 659.850	ORS 659A.403	

¹ ~~“Sexual orientation” means an individual’s actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual’s gender identity, appearance, expression or behaviors differs from that traditionally associated with the individual’s sex at birth.~~

² Race also includes physical characteristics that are historically associated with race, including but not limited to natural hair, hair texture, hair type and protective hairstyles as defined by ORS 659A.001 (as amended by House Bill 2935 (2021)).

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018); 28 C.F.R. §§ 42.101-42.106 (2019).
Rehabilitation Act of 1973, 29 U.S.C. §§ 791, 793-794 (2018); 34 C.F.R. Part 104 (2019).
Title IX of the Education Amendments of 1972, 20 U.S.C. §§ 1681-1683, 1701, 1703-1705 (2018); Nondiscrimination on the Basis of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).
Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).
Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12333 (2018).
House Bill 2935 (2021).
House Bill 3041 (2021).

Cross Reference(s):

AC - Nondiscrimination
ACA - Americans with Disabilities Act

Corrected 10/26/21

Hermiston School District 8R

Code: JECB
Adopted: 9/14/15
Revised/Readopted: 7/24/17; 6/10/19
Orig. Code: JECB

Admission of Nonresident Students

The district may enroll nonresident students as follows:

1. Interdistrict Transfer Agreement. By written consent of the affected school boards, ~~the~~. The student becomes a “resident student/pupil” of the attending district thereby allowing the attending district to receive State School Fund moneys;
2. Tuition Paying Student. By admitting nonresident student with tuition, whereby neither affected districts are eligible for State School Fund moneys;
3. Court Placement/placement. If a juvenile court determines it is in the student’s best interest, a student placed in a substitute care program outside the district will continue to be considered a resident student and allowed to attend the school the student attended prior to placement. The public agency placing the student in a substitute care program will be responsible for the transportation of the student, if public agency funds are available.

The Board shall deny regular school admission to nonresident students who are under expulsion from another district for a weapons policy violation. The Board may, based on district criteria, deny regular school admission to nonresident students who are under expulsion from another district for reasons other than a weapons policy violation.

Consent for Admission of a Nonresident Student by Interdistrict Transfer or Consent for Admission of a Tuition Paying Student

Annually, by May 1, the Board shall establish the number of student transfer requests into the district, and out of the district, to which consent will be given for the upcoming school year.

The Board may not consider nor ask for any information from the student about race, religion, sex, sexual orientation, gender identity, ethnicity, national origin/origins, disability, health, whether a student has an individualized education program (IEP) or the terms of that IEP, identified as talented and gifted, income level, residence, proficiency in English, athletic ability, or academic records. The Board may not request or require the student to participate in an interview, tour any of the schools or facilities, or otherwise meet with any representatives of the school or district prior to the district deciding whether to give consent.

The Board may only ask for the student’s name, contact information, date of birth, grade level, whether the student may be given priority on consent for admission (see the following paragraph for priorities), information about which schools the student prefers to attend, and whether the student is currently expelled ~~or under expulsion determination~~.

If the number of students seeking consent exceeds the number of spaces, the Board will use an equitable lottery selection process. The process may give priority to students who have siblings currently enrolled in

the district; ~~to students~~ who previously received consent for admission because of, ~~but have~~ a change in legal residence; or ~~to students~~ who attended a public charter school located in the same district in which the student seeks to attend, for three consecutive years, completed the highest grade offered by the public charter school, and did not enroll and attend school in another district following completion of that highest grade in the public charter school.

The Board may revise the maximum number of students to whom consent will be given at a time other than the annual date established by the Board if there are no pending applications for consent.

If the Board decides not to give consent to a student the Board must provide a written explanation to the student.

The district may require minimum standards of behavior and/or attendance once the student has been accepted. The minimum standards must be the same for all students that are given consent. The district is not allowed to establish minimum standards for academics as a criteria for the student to remain in the district. Students whose consent is revoked for violation of set attendance and/or behavior standards will not be allowed to apply for consent to return to this district in the same or the following school year.

The Board may determine the length of time the consent is given. Any limitations in length of time must be applied consistently among all students to whom consent is given.

The district is not required to provide transportation outside the boundaries of the district. The student will be allowed to use existing bus routes and transportation services of the district. Transportation will be provided if required by federal law.

The attending district is responsible for a free appropriate public education for those students on an IEP.

END OF POLICY

Legal Reference(s):

[ORS 174.100](#)
[ORS 327.006](#)
[ORS 329.485](#)
[ORS 335.090](#)

[ORS 339.115 - 339.133](#)
[ORS 339.141](#)
[ORS 339.250](#)
[ORS 343.221](#)

[ORS 433.267](#)
[OAR 581-021-0019](#)

Intradistrict Transfer Students

With the superintendent's approval, the district may grant the request of a resident student to attend another district ~~high~~-school, provided the receiving school agrees to that request.

Students who attend a district school identified as persistently dangerous, or who are victims of a violent criminal offense occurring in or on the grounds of the school the student attends, may transfer to a safe public school in the district, including transfer to a public charter school in the district.

The superintendent will develop administrative regulations, as necessary, to implement this policy.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 339.133](#)

[OAR 581-021-0045](#)

Every Student Succeeds Act of 2015, 20 U.S.C. § 7912.

Hermiston School District 8R

Code: JFC
Adopted: 4/14/14
Revised/Readopted: 7/24/17
Orig. Code: JFC

Student Conduct**

The Board expects student conduct to contribute to a productive learning climate. Students shall comply with the district's written rules, pursue the prescribed course of study, submit to the lawful authority of district staff and conduct themselves in an orderly manner at school during the school day or during district-sponsored activities.

Careful attention shall be given to procedures and methods whereby fairness and consistency without bias in discipline shall be assured each student. The objectives of disciplining any student must be to help the student develop a positive attitude toward self-discipline, realize the responsibility of one's actions and to maintain a productive learning environment. All staff members have responsibility for consistency in establishing and maintaining an appropriate behavioral atmosphere.

A student handbook, code of conduct or other document shall be developed by district administration and will be made available and distributed to parents, students and employees, outlining student conduct expectations and possible disciplinary actions, including consequences for disorderly conduct, ~~as required by the Elementary and Secondary Education Act (ESEA).~~ In addition, each school in the district shall publish a student/parent handbook detailing additional rules specific to that school.

Students in violation of Board policy, administrative regulation and/or code of conduct provisions will be subject to discipline up to and including expulsion. Students are subject to discipline for conduct while traveling to and from school, at the bus stop, at school-sponsored events, while at other schools in the district and while off campus, whenever such conduct causes a substantial and material disruption of the educational environment or the invasion of rights of others. Students may be denied participation in extracurricular activities. Titles and/or privileges available to or granted to students may also be denied and/or revoked (e.g., valedictorian, salutatorian, student body, class or club office positions, senior trip, prom, etc.). A referral to law enforcement may also be made.

Students are prohibited from making knowingly false statements or knowingly submitting false information in bad faith as part of a complaint or report, or associated with an investigation into misconduct.¹

The district will annually record and report expulsion data for conduct violations as required by the Oregon Department of Education.

END OF POLICY

¹ The district is prohibited from retaliating against any student "for the reason that the student has in good faith reported information that the student believes is evidence of a violation of a state or federal law, rule or regulation." ORS 659.852.

Legal Reference(s):

[ORS 339.240](#)
[ORS 339.250](#)

[ORS 659.850](#)

[OAR 581-021-0050 - 0075](#)

Nondiscrimination on the Bases of Sex in Education Programs or Activities Receiving Federal Financial Assistance, 34 C.F.R. Part 106 (2020).
Tinker v. Des Moines Sch. Dist., 393 U.S. 503 (1969).
Hazelwood Sch. District v. Kuhlmeier, 484 U.S. 260 (1988).
Bethel Sch. Dist. v. Fraser, 478 U.S. 675 (1986).
Shorb v. Grotting and Powers Sch. Dist., Case No. 00CV-0255 (Coos County Circuit Ct.) (2000).
Ferguson v. Phoenix Talent Sch. Dist. #4, 172 Or. App. 389 (2001).
Morse v. Frederick, 551 U.S. 393, 127 S. Ct. 2618 (2007).
C.R. v. Eugene S.D. 4J, No. 12-1042, U.S. District Court of OR (2013).

Corrected 10/26/21

Hermiston School District 8R

Code: JFCF
Adopted: 1/11/16
Revised/Readopted: 7/24/17; 6/10/19
Orig. Code: JFCF

{Hazing,} Harassment, Intimidation, Bullying, {Menacing,} Cyberbullying, Teen Dating Violence, or Domestic Violence – Student**

The Board, in its commitment to providing a safe, positive, and productive learning environment for all students, will consult with parents/guardians, employees, volunteers, students, administrators, and community representatives in developing this policy in compliance with applicable Oregon law.

{Hazing,} {h}Harassment, intimidation, or bullying, {menacing,} and acts of cyberbullying by students, staff, or third parties toward students is strictly prohibited in the district. Teen dating violence is unacceptable behavior and prohibited. Each student has the right to a safe learning environment.

Retaliation against any person who is a victim of, who reports, is thought to have reported, or files a complaint about an act of {hazing,} harassment, intimidation or bullying, {menacing,} an act of cyberbullying, or teen dating violence, or otherwise participates in an investigation or inquiry is strictly prohibited. A person who engages in retaliatory behavior will be subject to consequences and appropriate remedial action. False charges shall also be regarded as a serious offense and will result in consequences and appropriate remedial action.

Students whose behavior is found to be in violation of this policy will be subject to consequences and appropriate remedial action which may include discipline, up to and including expulsion.

Staff whose behavior is found to be in violation of this policy will be subject to consequences and appropriate remedial action which may include discipline, up to and including dismissal. Third parties whose behavior is found to be in violation of this policy shall be subject to appropriate sanctions as determined and imposed by the superintendent or the Board.

Students, staff, or third parties may also be referred to law enforcement officials.

The principal and the superintendent are responsible for ensuring that this policy is implemented.

Definitions

“District” includes district facilities, district premises, and nondistrict property if the student is at any district-sponsored, district-approved, or district-related activity or function, such as field trips or athletic events where students are under the jurisdiction of the district.

“Third parties” include, but are not limited to, coaches, school volunteers, parents, school visitors, service contractors, or others engaged in district business, such as employees of businesses or organizations participating in cooperative work programs with the district and others not directly subject to district control at interdistrict and intradistrict athletic competitions or other school events.

["Hazing" includes, but is not limited to, any act that recklessly or intentionally endangers the mental health, physical health or safety of a student for the purpose of initiation or as a condition or precondition of attaining membership in, or affiliation with, any district-sponsored activity or grade level attainment.] (i.e., personal servitude, sexual stimulation/sexual assault, forced consumption of any drink, alcoholic beverage, drug or controlled substance, forced exposure to the elements, forced prolonged exclusion from social contact, sleep deprivation or any other forced activity that could adversely affect the mental or physical health or safety of a student);] [requires, encourages, authorizes or permits another to be subject to wearing or carrying any obscene or physically burdensome article; or assignment of pranks to be performed or other such activities intended to degrade or humiliate.] It is not a defense against hazing that the student subjected to hazing consented to or appeared to consent to the hazing.]

"Harassment, intimidation or bullying" means any act that substantially interferes with a student's educational benefits, opportunities or performance, that takes place on or immediately adjacent to district grounds, at any district-sponsored activity, on district-provided transportation, or at any official district bus stop, that may be based on, but not limited to, the protected class status of a person, and having the effect of:

1. Physically harming a student or damaging a student's property;
2. Knowingly placing a student in reasonable fear of physical harm to the student or damage to the student's property; or
3. Creating a hostile educational environment including interfering with the psychological well-being of the student.

"Protected class" means a group of persons distinguished, or perceived to be distinguished, by race, color, religion, sex, sexual orientation, gender identity¹, national origin, marital status, familial status, source of income, or disability.

"Teen dating violence" means:

1. A pattern of behavior in which a person uses or threatens to use physical, mental, or emotional abuse to control another person who is in a dating relationship with the person, where one or both persons are 13 to 19 years of age; or
2. Behavior by which a person uses or threatens to use sexual violence against another person who is in a dating relationship with the person, where one or both persons are 13 to 19 years of age.

"Domestic violence" means abuse ~~by one or more of the following acts~~ between family and/or household members, as those terms are described in ORS 107.705.²:

- ~~1. Attempting to cause or intentionally, knowingly, or recklessly causing bodily injury;~~
- ~~2. Intentionally, knowingly or recklessly placing another in fear of imminent bodily injury;~~

¹ "Sexual orientation" means an individual's actual or perceived heterosexuality, homosexuality, bisexuality or gender identity, regardless of whether the individual's gender identity, appearance, expression or behaviors differs from that traditionally associated with the individual's sex at birth.

² "Family or household members" as defined in ORS 107.705.

3.—~~Causing another to engage in involuntary sexual relations by force or threat of force.~~

“Cyberbullying” is the use of any electronic communication device to harass, intimidate, or bully.

“Retaliation” means any acts of, including but not limited to, ~~hazing,~~ harassment, intimidation or bullying, ~~menacing,~~ or cyberbullying toward the victim, a person in response to an actual or apparent reporting of, or participation in the investigation of, ~~hazing,~~ harassment, intimidation or bullying, ~~menacing,~~ teen dating violence, acts of cyberbullying, or retaliation.

~~“Menacing” includes, any act intended to place a district employee, student, or third party in fear of imminent serious physical injury.~~

Reporting

The site administrator will take reports and conduct a prompt investigation of any reported acts ~~report~~ of ~~hazing,~~ ~~any act of~~ harassment, intimidation or bullying, ~~menacing,~~ cyberbullying, or teen dating violence. Any employee who has knowledge of conduct in violation of this policy shall immediately report concerns to the site administrator who has overall responsibility for all investigations.

Any employee who has knowledge of incidents of teen dating violence that took place on district property, at a district-sponsored activity, or in a vehicle used for district-provided transportation shall immediately report the incident to the site administrator. Failure of an employee to report ~~any~~ an act of ~~hazing,~~ harassment, intimidation or bullying, ~~menacing,~~ cyberbullying, or ~~teen dating violence,~~ ~~or an act of cyberbullying~~ to the site administrator may be subject to remedial action, up to and including dismissal. Remedial action may not be based solely on an anonymous report.

Any student who has knowledge of conduct in violation of this policy or feels they have been ~~subjected to~~ an act of ~~hazing,~~ harassment, intimidation ~~harassed, intimidated~~ or bullying, ~~menacing,~~ or cyberbullying or feel they have ~~bullied,~~ been a victim of teen dating violence ~~or acts of being cyberbullied~~ in violation of this policy, is encouraged to immediately report ~~their~~ concerns to the site administrator who has overall responsibility for all investigations. Any volunteer who has knowledge of conduct in violation of this policy is encouraged to immediately report ~~their~~ concerns to the site administrator.

A report ~~made by~~ ~~from~~ a student or volunteer may be made anonymously. A student or volunteer may also report concerns to a teacher or counselor who will be responsible for notifying the appropriate district official.

Reports against the principal shall be filed with the superintendent. Reports against the superintendent shall be filed with the Board chair.

The person who makes the report shall be notified when the investigation has been completed and, as appropriate, the findings of the investigation and any remedial action that has been taken. The person who made the report may request that the superintendent review the actions taken in the initial investigation, in accordance with district complaint procedures.

Notification to Parents or Guardians

The site administrator shall notify the parents or guardians of a student who was subject to an act of harassment, intimidation, bullying or cyberbullying, and the parents or guardians of a student who may have conducted an act of harassment, intimidation, bullying or cyberbullying.

The notification must occur with involvement and consideration of the needs and concerns of the student who was the subject to an act of harassment, intimidation, bullying or cyberbullying. The notification is not required if the site administrator reasonably believes notification could endanger the student who was subjected to an act of harassment, intimidation, bullying or cyberbullying or if all of the following occur:

4.3. The student who was subjected to an act of harassment, intimidation, bullying, or cyberbullying requests that notification not be provided to the student's parents or guardians.

5.4. The site administrator determines that notification is not in the best interest of the student who was subjected to an act of harassment, intimidation, bullying, or cyberbullying; and

6.5. The site administrator informs the student that federal law may require the student's parents and guardians to have access to the student's education record, including any requests of nondisclosure (from item 1 above).

If the ~~employee position title~~ site administrator determines the notification is not in the best interest of the student, they must inform the student of that determination prior to providing notification.

When notification is provided, the notification must occur:

7.6. Within a reasonable period of time; or

8.7. Promptly, for acts that caused physical harm to the student.

Training and Education

The district shall incorporate into existing training programs for students, information related to the prevention of, and the appropriate response to, acts of harassment, intimidation or bullying, and acts of cyberbullying and this policy.

The district shall incorporate age-appropriate education about teen dating violence and domestic violence into new or existing training programs for students in ~~grades~~ grade 7 through 12.

The district shall incorporate into existing training programs for staff, information related to the prevention of, and the appropriate response to, acts of harassment, intimidation or bullying, teen dating violence, domestic violence, and acts of cyberbullying and this policy.

Notice

The superintendent shall be responsible for ensuring annual notice of this policy is provided in a student or staff handbook, school and district website, and school and district office. Complaint procedures, as established by the district, shall be followed.

Domestic violence posters provided by the Oregon Department of Education (ODE) shall be posted in clearly visible locations on school campuses in accordance with rules adopted by ODE.

END OF POLICY

Legal Reference(s):

[\[ORS 163.190\]](#)
[\[ORS 163.197\]](#)
[ORS 107.705](#)
[ORS 166.065](#)
[ORS 166.155 - 166.165](#)
[ORS 174.100](#)

[ORS 332.072](#)
[ORS 332.107](#)
[ORS 339.240](#)
[ORS 339.250](#)
[ORS 339.351 - 339.368](#)
[OAR 581-021-0045](#)

[OAR 581-021-0046](#)
[OAR 581-021-0055](#)
[OAR 581-022-2310](#)
[OAR 581-022-2370](#)
House Bill 2631 (2021)
House Bill 3041 (2021)

Title VI of the Civil Rights Act of 1964, 42 U.S.C. § 2000d (2018).

Cross Reference(s):

GBN/JBA - Sexual Harassment
JBA/GBN - Sexual Harassment
JFCM - Threats of Violence

Corrected 10/26/21

Hermiston School District 8R

Code: JFCJ
Adopted: 4/14/14
Revised/Readopted: 7/24/17; 10/14/19
Orig. Code: JFCJ

Weapons in ~~the~~ Schools**

Students shall not bring, possess, conceal or use a weapon on or at any property under the jurisdiction ~~or~~ ~~replica of the a weapon, on~~ district, any ~~property, or at~~ activities under the jurisdiction of the district or any ~~at~~ interscholastic activities administered by a voluntary organization.

In accordance with the federal Gun-Free School Zone Act, possession or discharge of a firearm in a school zone is prohibited. A “school zone,” as defined by federal law, means in or on school grounds or within 1,000 feet of school grounds.

The superintendent may authorize persons to possess weapons for courses, programs and activities approved by the district and conducted on district property ~~[including, but not limited to, hunter safety courses, weapons-related vocational courses or weapons-related sports].~~ The district will post a notice at any site or premise off district grounds that at the time is being used exclusively for a school program or activity. The notice shall identify the district as the sponsor, the activity as a school function and that the possession of firearms or dangerous weapons in or on the site or premises is prohibited under Oregon Revised Statute (ORS) 166.370.

For purposes of this policy, and as defined by state and federal law, ~~“a weapon”~~ includes:

1. A “dangerous weapon” means any weapon, device, instrument, material or substance, which under the circumstances in which it is used, attempted to be used or threatened to be used is readily capable of causing death or serious physical injury;
2. A “deadly weapon” means any instrument, article or substance specifically designed for and presently capable of causing death or serious physical injury;
3. A “firearm” means any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive, frame or receiver of any such weapon, any firearm ~~muffler or~~ silencer or any destructive device;
4. A “destructive device” ~~includes but is not limited to~~ ~~means~~ any explosive, incendiary or poison gas component or any combination of parts either designed or intended for use in converting any device into any destructive device or from which a destructive device may be readily assembled. A destructive device does not include any device which is designed primarily or redesigned primarily for use as a signaling, pyrotechnic, line-throwing, safety or similar device.

Weapons may also include, but are not limited to, knives, metal knuckles, straight razors, noxious or irritating gases, poisons, unlawful drugs or other items fashioned with the intent to use, sell, harm, threaten or harass students, staff members, parents and ~~community members.~~ ~~patrons.~~

Replicas of weapons, fireworks are also prohibited by Board policy. Exceptions to the district's replicas prohibition may be granted only with prior principal approval for certain curriculum or school-related activities.

Prohibited weapons, replicas of weapons, fireworks are subject to seizure or forfeiture.

Exceptions to the district's replicas prohibition may be granted only with prior building principal approval for certain curriculum or school-related activities.

In accordance with Oregon law, any district employee who has reasonable cause to believe a student or other person, while in a school, is or ~~has~~, within the previous 120 days ~~has, unlawfully~~ been in possession of a firearm or destructive device, as defined by this policy, shall immediately report such violation to an administrator or designee or law enforcement. ~~[Any district employee who has reasonable cause to believe that a person, while in a school, is or has been in possession of a firearm or destructive device more than 120 days previously, may report to law enforcement.]~~ Employees who report directly to law enforcement shall also immediately inform an administrator.

Administrators shall promptly notify the appropriate law enforcement agency of staff reports received and at any other time there is reasonable cause to believe violations for firearms or destructive devices have occurred or that a student has been expelled for bringing, possessing, concealing or using a dangerous or deadly weapon, firearm or destructive device. Parents will be notified of all conduct by their student that violates this policy.

A person making a report as described above who has reasonable grounds for making the report is immune from liability, civil or criminal, that might otherwise be incurred or imposed with respect to the making or content of the report. The identity of a person participating in a good faith report as described above may not be disclosed except when allowed by law.

Employees shall promptly report all other conduct prohibited by this policy to an administrator.

Students ~~determined~~~~found~~ to have brought, possessed, concealed or used a firearm, as defined in policy, in violation of ~~this~~~~the~~ policy or state law shall be expelled from school for a period of not less than one year. All other violations of the policy will result in discipline ~~up to~~ and ~~may include~~~~including~~ expulsion and/or referral to law enforcement, as appropriate. The superintendent may, on a case-by-case basis, modify this expulsion requirement. The superintendent may propose alternative programs of instruction or instruction combined with counseling that are appropriate and accessible to the student, and shall provide such information in writing to the student and the parent in accordance with law¹. Appropriate disciplinary and/or legal action will be taken against students or others who assist in activity prohibited by this policy.

Special education students shall be disciplined in accordance with federal law and Board policy JGDA – ~~JGEA~~ – Discipline of Students with Disabilities and accompanying ~~its~~ administrative regulation.

~~Weapons under the control of law enforcement personnel are permitted. The superintendent may authorize other persons to possess weapons for courses, programs and activities approved by the district and conducted on district property including, but not limited to, hunter safety courses, weapons-related vocational courses or weapons-related sports.~~

¹ At least once every six months or at any time the information changes because of the availability of new programs.

~~In accordance with the federal Gun-Free School Zone Act, possession or discharge of a firearm in a school zone is prohibited. A “school zone,” as defined by federal law, means in or on school grounds or within 1,000 feet of school grounds.~~

“Gun-Free School Zone” signs may be posted in cooperation with city and/or county officials as appropriate. Violations, unless otherwise ~~excepted~~accepted by law or this policy, shall be reported to the appropriate law enforcement agency.

The superintendent will annually report the name of each school and the number of students from each listed schools expelled for bringing, possessing, concealing or using a firearm to the Oregon Department of Education.

END OF POLICY

Legal Reference(s):

[ORS 161.015](#)
[ORS 166.210 - 166.370](#)
[ORS 166.382](#)
[ORS 332.107](#)
[ORS 339.115](#)

[ORS 339.240](#)
[ORS 339.250](#)
[ORS 339.315](#)

[OAR 581-021-0050 - 0075](#)

[OAR 581-053-0010\(5\)](#)
[OAR 581-053-0230\(9\)\(k\)](#)
[OAR 581-053-0330\(1\)\(r\)](#)
[OAR 581-053-0430\(17\)](#)
[OAR 581-053-0531\(16\)](#)

Gun-Free School Zones Act of 1990, 18 U.S.C. §§ 921(a)(25)-(26), 922(q) (2018).
Individuals with Disabilities Education Act (IDEA), 20 U.S.C. §§ 1400-1419 (2018).
Youth Handgun Safety Act, 18 U.S.C. §§ 922(x), 924(a)(6) (2018).
Safe and Drug-Free Schools and Communities Act, 20 U.S.C. §§ 7101, 7111-7121 (2018).
Oregon Senate Bill 554 (2021).

Cross Reference(s):

JFCM - Threats of Violence
JGDA/JGEA - Discipline of Students with Disabilities

Corrected 10/26/21

Hermiston School District 8R

Code: **JHFE/GBNAB**
Adopted: 12/10/12
Revised/Readopted: 7/24/17; 2/10/20
Orig. Code: JHFE

Reporting of Suspected Abuse of a Child

Any district employee who has reasonable cause to believe that **any child** with whom the employee has come in contact has suffered abuse¹ shall orally report or cause an oral report immediately by telephone or otherwise to the local office of the Oregon Department of Human Services (DHS) or its designee or to the law enforcement agency within the county where the person making the report is located at the time of the contact pursuant to Oregon Revised Statute (ORS) 419B.010. Any district employee who has reasonable cause to believe that **any person² adult or student** with whom the employee is in contact has abused a child shall immediately report or cause a report to be made in the same manner to DHS or its designee or to the law enforcement agency within the county where the person making the report is located at the time of the contact pursuant to ORS ~~419B~~**419**.010. If known, the report shall contain the names and addresses of the child and the parents of the child or other persons responsible for the child's care, the child's age, the nature and extent of the suspected abuse, including any evidence of previous abuse, the explanation given for the suspected abuse, any other information that the person making the report believes might be helpful in establishing the possible cause of the abuse and the identity of a possible perpetrator.

Abuse of a child by district employees, contractors³, agents⁴, volunteers⁵, or students **is prohibited and** will not be tolerated. All district employees, contractors, agents, volunteers and students are subject to this policy and the accompanying administrative regulation.

Any district employee who has reasonable cause to believe that another district employee, contractor, agent, volunteer or student has engaged in abuse, or that a student has been subjected to abuse by another district employee, contractor, agent, volunteer or student shall immediately report such to the Oregon Department of Human Services (DHS) or its designee or the local law enforcement agency pursuant to ORS 419B.015, and to the designated licensed administrator.

The district will designate a licensed administrator and an alternate licensed administrator, in the event that the designated licensed administrator is the suspected abuser, for each school building to receive reports of suspected abuse of a child by district employees, contractors, agents, volunteers or students.

¹ Includes the neglect of a child; abuse is defined in ORS 419B.005.

² "Person" could include adult, student or other child.

³ "Contractor" means a person providing services to the district under a contract in a manner that requires the person to have direct, unsupervised contact with students.

⁴ "Agent" means a person acting as an agent for the district in a manner that requires the person to have direct, unsupervised contact with students.

⁵ "Volunteer" means a person acting as a volunteer for the district in a manner that requires the person to have direct, unsupervised contact with students.

If the superintendent is the alleged perpetrator the report shall be submitted to the Assistant Superintendent who shall also report to the Board chair.

The district will post the names~~name~~ and contact information of the designees for each school building, in the respective school, designated to receive reports of suspected abuse and the procedures in JHFE/GBNAB-AR(1) - Reporting of Suspected Abuse of a Child the designee will follow upon receipt of a report, the contact information for local law enforcement and the local DHS office or its designee, and a statement that ~~this~~the duty to report suspected~~suspect~~ abuse is in addition to the requirements of reporting to a designated licensed administrator.

When a designee receives a report of suspected abuse, the designee will follow procedure established by the district and set forth in administrative regulation JHFE/GBNAB-AR(1) - Reporting of Suspected Abuse of a Child. All such reports of suspected abuse will be reported to a law enforcement agency or DHS, or its designee, for investigation, and the agency will complete an investigation regardless of any changes in the relationship or duties of the person who is the alleged abuser.

When there is reasonable cause to support ~~a~~the report, a district employee suspected of abuse shall be placed on paid administrative leave pending an investigation and the district will take necessary actions to ensure the student's safety. When there is reasonable cause to support ~~a~~the report, a district contractor, agent or volunteer suspected of abuse shall be removed from providing services to the district and the district will take necessary actions to ensure the student's safety.

The district will notify the person, as allowed by state and federal law, who was subjected to the suspected abuse about any actions taken by the district as a result of the report.

A substantiated report of abuse by an employee shall be documented in the employee's personnel file. A substantiated report of abuse by a student shall be documented in the student's education record.

The initiation of a report in good faith, pursuant to this policy, may not adversely affect any terms or conditions of employment or the work environment of the person initiating the report or who may have been subjected to abuse. If a student initiates a report of suspected abuse of a child by a district employee, contractor, agent, volunteer or student, in good faith, the student will not be disciplined by the district or any district employee, contractor, agent or volunteer. Intentionally making a false report of abuse of a child is a Class A violation.

The district shall provide information and training each school year to district employees on the prevention and identification of abuse, the obligations of district employees under ORS 339.388 and ORS 419B.005 - 419B.050 and as directed by Board policy to report suspected abuse of a child, and appropriate electronic communications with students. The district shall make available each school year the training described above to contractors, agents, volunteers, and parents and legal guardians of students attending district-operated schools, and will be made available separately from the training provided to district employees. The district shall provide each school year information on the prevention and identification of abuse, the obligations of district employees under Board policy to report abuse, and appropriate electronic communications with students to contractors, agents and volunteers. The district shall make available each school year training that is designed to prevent abuse to students attending district-operated schools.

The district shall provide to a district employee at the time of hire, or to a contractor, agent, or volunteer at the time of beginning service for the district, the following:

1. A description of conduct that may constitute abuse;
2. A description of the investigatory process and possible consequences if a report of suspected abuse is substantiated; and
3. A description of the prohibitions imposed on district employees, contractors, and agents when they attempt to obtain a new job, as provided under ORS 339.378. A district employee, contractor or agent will not assist another district employee, contractor or agent in obtaining a new job if the individual knows, or has reasonable or probable cause to believe the district employee, contractor or agent engaged in abuse, unless criteria found in ORS 339.378(2)(c) are applicable.

Nothing in this policy prevents the district from disclosing information required by law or providing the routine transmission of administrative and personnel files pursuant to law.

The district shall make available to students, district employees, contractors, agents, and volunteers a policy of appropriate electronic communications with students.

Any electronic communications with students by a contractor, agent or volunteer for the district will be appropriate and only when directed by district administration. When communicating with students electronically regarding school-related matters, contractors, agents or volunteers shall use district e-mail, using mailing lists and/or other internet messaging approved by the district to a group of students rather than individual students or as directed by district administration. Texting or electronically communicating with a student through contact information gained as a contractor, agent or volunteer for the district is prohibited.

The superintendent shall develop administrative regulations as are necessary to implement this policy and to comply with state law.

END OF POLICY

Legal Reference(s):

[ORS 339.370 - 339.400](#)
[ORS 418.257 - 418.259](#)

[ORS 419B.005 - 419B.050](#)

[OAR 581-022-2205](#)
[Senate Bill 155 \(2019\)](#)

Greene v. Camreta, 588 F.3d 1011 (9th Cir. 2009), vacated in part by, remanded by Camreta v. Greene, 131 S. Ct. 2020 (U.S. 2011); vacated in part, remanded by Greene v. Camreta 661 F.3d 1201 (9th Cir. 2011).
[Senate Bill 51 \(2021\)](#).

Cross Reference(s):

GBNAA/JHFF - Reporting Requirements for Suspected Sexual Conduct with Students
 GCAB - Personal Electronic Devices and Social Media - Staff
 JHFF/GBNAA - Reporting Requirements for Suspected Sexual Conduct with Students

Corrected 10/26/21

Hermiston School District 8R

Code: JHFF/GBNAA
Adopted: 11/12/13
Revised/Readopted: 7/24/17; 10/08/18; 2/10/20
Orig. Code(s): JHFF

Reporting Requirements for Suspected Sexual Conduct with Students

Sexual conduct by district employees, contractors¹, agents², and volunteers³ is prohibited and will not be tolerated. All district employees, contractors, agents, and volunteers are subject to this policy. Students are also subject to this policy if they are acting as an employee, contractor, agent or volunteer.

⁴“Sexual conduct,” means verbal or physical conduct or verbal, written or electronic communications by a school employee, a contractor, an agent or a volunteer that involve a student and that are sexual advances or requests for sexual favors directed toward the student, or of a sexual nature that are directed toward the student or that have the effect of unreasonably interfering with a student’s educational performance, or of creating an intimidating or, hostile ~~or offensive~~ educational environment. “Sexual conduct” does not include touching or other physical contact that is necessitated by the nature of the school employee’s job duties or by the services required to be provided by the contractor, agent or volunteer, and for which there is no sexual intent; verbal, written or electronic communications that are provided as part of an education program that meets state educational standards or a policy approved by the Board; or conduct or communications described in the definition of sexual conduct herein if the school employee, contractor, agent or volunteer is also a student and the conduct or communications arise out of a consensual relationship between students, do not create an intimidating or hostile educational environment and are not prohibited by law, any policies of the district or any applicable employment agreements.-

“Student” means any person who is in any grade from prekindergarten through grade 12 or 21 years of age or younger and receiving educational or related services from the district that is not a post-secondary institution of education, or who was previously known as a student by the person engaging in sexual conduct and who left school or graduated from high school within 90 days prior to the sexual conduct.

The district will post in each school building the names and contact information of the employees designated for the respective school buildings to receive reports of suspected sexual conduct and the procedures the designee will follow upon receipt of the report.

¹ “Contractor” means a person providing services to the district under a contract in a manner that requires the person to have direct, unsupervised contact with students.

² “Agent” means a person acting as an agent for the district in a manner that requires the person to have direct, unsupervised contact with students.

³ “Volunteer” means a person acting as a volunteer for the district in a manner that requires the person to have direct, unsupervised contact with students.

⁴ This definition of “sexual conduct” affects all conduct that occurs before, on or after June 23, 2021, for purposes of reports that are made, investigations that are initiated, or a collective bargaining agreement, an employment contract, an agreement for resignation or termination, a severance agreement or any similar contract or agreement entered into, on or after June 23, 2021.

Any district employee who has reasonable cause to believe that a student has been subjected to sexual conduct by another district employee, contractor, agent or volunteer, or that another district employee, contractor, agent or volunteer has engaged in sexual conduct with a student shall immediately report such suspected sexual conduct to the designated licensed administrator or the alternate designated licensed administrator, in the event the designated administrator is the suspected perpetrator, for their school building. If the conduct also constitutes child abuse, the employee must make mandatory reports in accordance with Board policy JHFE/GBNAB – Suspected Abuse of a Child Reporting Requirements.

If the superintendent is the alleged perpetrator the report shall be submitted to the Assistant Superintendent who shall report the suspected sexual conduct to the Board chair.

If an employee fails to report suspected sexual conduct or fails to maintain confidentiality of records, the employee will be disciplined up to and including dismissal.

When ~~at~~ the designated licensed administrator receives a report of suspected sexual conduct by a district employee, contractor, agent or volunteer, the administrator will follow procedures established by the district and set forth in the district's administrative regulation JHFF/GBNAA-AR - Suspected Sexual Conduct Report Procedures and Form. All such reports will be reported to the Oregon Department of Education (ODE) or Teacher Standards and Practices Commission (TSPC) in accordance with such administrative regulation. ~~as appropriate, for investigation.~~ The agency receiving a report will complete an investigation regardless of any changes in the relationship or duties of the person who is the alleged perpetrator.

When there is reasonable cause to support the report, a district employee suspected of sexual conduct shall be placed on paid administrative leave pending an investigation and the district will take necessary actions to ensure the student's safety.

When there is reasonable cause to support the report, a district contractor, agent or volunteer suspected of sexual conduct shall be removed from providing services to the district and the district will take necessary actions to ensure the student's safety.

~~The district will post in each school building the names and contact information of the employees designated for the school building to receive reports of suspected sexual conduct and the procedures the designee will follow upon receipt of the report.~~

The district will notify, as allowed by state and federal law, the person who was subjected to the suspected sexual conduct about any actions taken by the district as a result of the report.

A district employee, contractor or agent will not assist another district employee, contractor or agent in obtaining a new job if the individual knows, or has reasonable cause to believe the district employee, contractor or agent engaged in sexual conduct. Nothing in this policy prevents the district from disclosing information required by law or providing the routine transmission of administrative and personnel files pursuant to law.

The initiation of a report in good faith about suspected sexual conduct may not adversely affect any terms or conditions of employment or the work environment of the person who initiated the report or who may have been subject to sexual conduct. If a student initiates a report of suspected sexual conduct by a district employee, contractor, agent or volunteer in good faith, the student will not be disciplined by the district or any district employee, contractor, agent or volunteer.

The district will provide to employees at the time of hire, or to a contractor, agent or volunteer at the time of beginning service for the district, the following:

1. A description of conduct that may constitute sexual conduct;
2. A description of the investigatory process and possible consequences if a report of suspected sexual conduct is substantiated; and
3. A description of the prohibitions imposed on district employees, contractors and agents when they attempt to obtain a new job, pursuant to ORS 339.378(2).

All district employees are subject to Board policy GCAB - Personal Electronic Devices and Social Media - Staff regarding appropriate electronic communications with students.

Any electronic communications with students by a contractor, agent or volunteer for the district will be appropriate and only when directed by district administration. When communicating with students electronically regarding school-related matters, contractors, agents or volunteers shall use district e-mail using mailing lists and/or other internet messaging approved by the district to a group of students rather than individual students or as directed by district administration. Texting or electronically communicating with a student through contact information gained as a contractor, agent or volunteer for the district is prohibited.

The superintendent shall develop administrative regulations to implement this policy and to comply with state law.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

[ORS 339.370 - 339.400](#)

[ORS 419B.005 - 419B.045](#)

Every Student Succeeds Act, 20 U.S.C. § 7926 (2018).

House Bill 2136 (2021).

Senate Bill 51 (2021).

Cross Reference(s):

GBNAA/JHFF - Reporting Requirements for Suspected Sexual Conduct with Students

GCAB - Personal Electronic Devices and Social Media - Staff

JHFE - Reporting of Suspected Abuse of a Child

Corrected 10/26/21

**BOARD OF EDUCATION
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
HERMISTON, OREGON**

December 13, 2021

SUPERINTENDENT'S RECOMMENDATION

10.0 ACTION ITEMS

10.1 TOPIC: Loma Vista Elementary School Institution ID

It is recommended.

RECOMMENDATION:

. that the Board of Education authorize the administration to make application to the Oregon Department of Education for a new school identification number for Loma Vista Elementary School.

Draft Motion: "I move that the Board of Education authorize the administration to make application to the Oregon Department of Education for a new school identification number for Loma Vista Elementary School."

Motion for approval: Made by _____ Seconded by _____

Motion for rejection: Made by _____ Seconded by _____

Motion for further consideration: Made by _____ Seconded by _____

bc

Board Members

Mon Dec 13, 2021

5:30pm - 8:30pm Board Regular Meeting

Calendar: Board Members
Created by: Briana Cortaberria

6:30pm - 8:30pm MS Choir Concert

Where: SMS Commons
Calendar: Board Members
Created by: Briana Cortaberria

Tue Dec 14, 2021

8am - 8:30am KOHU Odds & Ends Show

Where: KOHU
Calendar: Board Members
Created by: Briana Cortaberria

12pm - 1pm Collective Efficacy and Leadership: The Board-Superintendent Nexus

Where:
https://us02web.zoom.us/j/87152809224?tk=OqgGGGzrZ2_6wl0N_8b1SQWYU4rrlcSsynhv4nUE_k8.DQMAAAUSrZVCBZCRGd1OVBhdFRpTzZfVnJKRTNBWWt3AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA&pwd=aXk4eGtGSVhzRTN2emo3ZGRxaVN4Zz09&uuid=WN_dAdzd25rSLmSLtte_FTjzA
Calendar: Board Members
Created by: Briana Cortaberria

3:30pm - 4:30pm Bowling vs. Richland

Calendar: Board Members
Created by: Briana Cortaberria

Wed Dec 15, 2021

3:30pm - 4:30pm Board Meeting Debrief

Where: DO Supt's CR
Calendar: Board Members
Created by: Briana Cortaberria

7pm - 9pm HHS Band & Choir Concert

Where: HHS Auditorium
Calendar: Board Members
Created by: Briana Cortaberria

Thu Dec 16, 2021

7am - 8am HAT/HSD Meeting

Where: DO Boardroom
Calendar: Board Members
Created by: Briana Cortaberria

7pm - 9pm HHS Band & Choir Concert

Where: HHS Auditorium
Calendar: Board Members
Created by: Briana Cortaberria

Fri Dec 17, 2021

4pm - 10pm Basketball vs. Richland

Calendar: Board Members
Created by: Briana Cortaberria

Sat Dec 18, 2021

1:30pm - 9pm Basketball vs. Southridge

Calendar: Board Members
Created by: Briana Cortaberria

Board Members

Mon Dec 20, 2021

- **All day Winter Break**
Mon Dec 20, 2021 - Fri Dec 31, 2021
Calendar: Board Members
Created by: Briana Cortaberria

Tue Dec 21, 2021

- **All day Winter Break**
Mon Dec 20, 2021 - Fri Dec 31, 2021
Calendar: Board Members
Created by: Briana Cortaberria

Wed Dec 22, 2021

- **All day Winter Break**
Mon Dec 20, 2021 - Fri Dec 31, 2021
Calendar: Board Members
Created by: Briana Cortaberria
- **8:30am - 9:30am Finance Committee Meeting**
Where: Superintendent's Conference Room
Calendar: Board Members
Created by: Briana Cortaberria

Thu Dec 23, 2021

- **All day Winter Break**
Mon Dec 20, 2021 - Fri Dec 31, 2021
Calendar: Board Members
Created by: Briana Cortaberria

Fri Dec 24, 2021

- **All day Winter Break**
Mon Dec 20, 2021 - Fri Dec 31, 2021
Calendar: Board Members
Created by: Briana Cortaberria

Sat Dec 25, 2021

- **All day Winter Break**
Mon Dec 20, 2021 - Fri Dec 31, 2021
Calendar: Board Members
Created by: Briana Cortaberria

Sun Dec 26, 2021

- **All day Winter Break**
Mon Dec 20, 2021 - Fri Dec 31, 2021
Calendar: Board Members
Created by: Briana Cortaberria

Mon Dec 27, 2021

- **All day Winter Break**
Mon Dec 20, 2021 - Fri Dec 31, 2021
Calendar: Board Members
Created by: Briana Cortaberria

Tue Dec 28, 2021

- **All day Winter Break**
Mon Dec 20, 2021 - Fri Dec 31, 2021
Calendar: Board Members
Created by: Briana Cortaberria

Board Members

Wed Dec 29, 2021

All day Winter Break

Mon Dec 20, 2021 - Fri Dec 31, 2021

Calendar: Board Members

Created by: Briana Cortaberria

Thu Dec 30, 2021

All day Winter Break

Mon Dec 20, 2021 - Fri Dec 31, 2021

Calendar: Board Members

Created by: Briana Cortaberria

Fri Dec 31, 2021

All day Winter Break

Mon Dec 20, 2021 - Fri Dec 31, 2021

Calendar: Board Members

Created by: Briana Cortaberria

Wed Jan 5, 2022

8am - 9am Board Agenda Review

Where: DO Supt's CR

Calendar: Board Members

Created by: Briana Cortaberria

Mon Jan 10, 2022

6:30pm - 8pm Board Regular Meeting

Calendar: Board Members

Created by: Briana Cortaberria

Tue Jan 11, 2022

8am - 8:30am KOHU Odds & Ends Show

Where: KOHU

Calendar: Board Members

Created by: Briana Cortaberria

6pm - 7pm Boundary Presentation - SES PTO

Where: Sunset Elementary School, 300 E Catherine Ave, Hermiston, OR 97838, USA

Calendar: Board Members

Created by: Briana Cortaberria

Wed Jan 12, 2022

8am - 9am Board Meeting Debrief

Where: DO Supt's CR

Calendar: Board Members

Created by: Briana Cortaberria

2pm - 3pm LVES Site Visit Placeholder

Calendar: Board Members

Created by: Briana Cortaberria

6pm - 7pm Bond Oversight Committee Meeting

Where: HSD District Office

Calendar: Board Members

Created by: Briana Cortaberria

Thu Jan 13, 2022

6pm - 7pm Boundary Presentation - WP PTO

Where: West Park Elementary School, 555 SW 7th St, Hermiston, OR 97838, USA

Calendar: Board Members

Created by: Briana Cortaberria

Sun	Mon	Tue	Wed	Thu	Fri	Sat
5	6	7	8	9	10	11
		<ul style="list-style-type: none"> 5pm - Boundary Presentation - 6pm - Boundary Presentation - 	<ul style="list-style-type: none"> 8am - Board Agenda Review @ 	<ul style="list-style-type: none"> 7pm - ALMS Winter Band 7pm - SMS Band Concert @ 	<ul style="list-style-type: none"> 4pm - Basketball vs. Hanford 	
12	13	14	15	16	17	18
	<ul style="list-style-type: none"> 6:30pm - Board Regular 6:30pm - MS Choir Concert @ 	<ul style="list-style-type: none"> 8am - KOHU Odds & Ends 12pm - Collective Efficacy and 3:30pm - Bowling vs. Richland 	<ul style="list-style-type: none"> 8am - Board Meeting Debrief 7pm - HHS Band & Choir 	<ul style="list-style-type: none"> 7am - HAT/HSD Meeting @ DO 7pm - HHS Band & Choir 	<ul style="list-style-type: none"> 4pm - Basketball vs. Richland 	<ul style="list-style-type: none"> 1:30pm - Basketball vs.
19	20	21	22	23	24	25
	<ul style="list-style-type: none"> Winter Break 					
			<ul style="list-style-type: none"> 8:30am - Finance Committee 			
26	27	28	29	30	31	1
<ul style="list-style-type: none"> Winter Break 						

Sun	Mon	Tue	Wed	Thu	Fri	Sat
26	27	28	29	30	31	1
Winter Break						
2	3	4	5	6	7	8
			8am - Board Agenda Review @			
9	10	11	12	13	14	15
	6:30pm - Board Regular	8am - KOHU Odds & Ends 6pm - Boundary Presentation -	8am - Board Meeting Debrief 2pm - LVES Site Visit 6pm - Bond Oversight	6pm - Boundary Presentation -		
16	17	18	19	20	21	22
				7am - HAT/HSD Meeting @ DO		Dancing with the Hermiston
23	24	25	26	27	28	29
	6:30pm - Board Special		8:30am - Finance Committee			
30	31	1	2	3	4	5
	6pm - Listening & Learning					HEF CrabFeed

Sun	Mon	Tue	Wed	Thu	Fri	Sat
30	31 ● 6pm - Listening & Learning	1	2	3	4	5 HEF Crabfeed
6	7	8	9 ● 8am - Board Agenda Review @	10	11	12 ● 7pm - HHS Beauty & the
13 ● 2pm - HHS Beauty & the	14 ● 6:30pm - Board Regular	15 ● 8am - KOHU Odds & Ends	16 ● 8am - Board Meeting Debrief	17 ● 7am - HAT/HSD Meeting @ DO	18 ● 7pm - HHS Beauty & the Beast	19 ● 7pm - HHS Beauty & the
20	21	22	23 ● 8:30am - Finance Committee	24	25	26
27	28 ● 6:30pm - Board Special	1	2 ● 8am - Board Agenda Review @	3	4	5