

**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 9, 2024, 6:00 PM

Rosa Cerda-Diaz
Executive Assistant to the
Superintendent and Board of Education

AGENDA

1. **CALL TO ORDER REGULAR MEETING (6:00 p.m.)** *Chair Hansell*
2. **INTRODUCTORY ITEMS (6:00 p.m.)** *Chair Hansell*
 1. Pledge of Allegiance
 2. Adoption of Agenda 3
 3. Approval of Minutes 4
3. **PRESENTATIONS AND RECOGNITIONS (6:05 p.m.)**
 1. FFA Nationals *Mr. Sandy McKay*
 2. MCC Recognition *Mr. Larry Usher*
 3. District Audit Report *Ms. Saul* 9
4. **COMMUNICATIONS AND ANNOUNCEMENTS (6:15 p.m.)**
 1. Student Board Representative *Franco Mendoza*
 2. Christmas Express *Dr. Mooney*
 3. Oregon School Employees Association *Ms. Chapman*
 4. Hermiston Association of Teachers *Ms. Robledo*
5. **PUBLIC COMMENTS (6:35 p.m.)** *Chair Hansell* **193**

Welcome. This is the time we reserve in our meeting for public comment.
According to Board Policy KL, any complaint regarding a specific employee of the Hermiston School District must be routed through the superintendent's office.
The Hermiston School District Board of Education accepts public comments virtually and in person. Members of the public wishing to address the board virtually submitted written statements or requests by 4:00 p.m. prior to this meeting.
Those wishing to address the board in person should stand and be recognized, then move forward to the microphone at the center table. Prior to making your comments, state your first and last name and school or topic. Please limit your comments to a maximum of three (3) minutes and address them to me.
Is there anyone here tonight who would like to address the board?
6. **REPORTS (6:35 p.m.)** *Chair Hansell*
 1. Board of Education *Chair Hansell*

Board of Education Goals

 1. Academic Achievement. Demonstrate continuous improvement in all measured areas for each student.

* 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 are invited to address the Board of Education during Public Comments.

2. Stewardship. Maintain sound fiscal stewardship of community resources consistent with board policy.	
3. Community. Engage our diverse community in creating opportunities to advance student achievement.	
2. Business Office <i>Ms. Saul</i>	
1. Financial Reports	194
3. Superintendent's Office <i>Dr. Mooney</i>	
1. Enrollment Report	197
7. CONSENT ITEMS** (7:05 p.m.)	
1. Human Resources Department	
1. Personnel Resignations	201
2. Personnel Appointments	202
3. Extra Responsibility & Extra Duty Contracts	203
2. Business Office	
1. 2023-2024 Audit Report	204
2. Budget Committee Calendar	
3. Budget Committee Membership	
8. ACTION ITEMS (7:20 p.m.)	
1. 2024 OSBA Elections	205
9. CALENDAR AND FUTURE ITEMS (7:30 p.m.)	
1. Future Agenda Item Discussion <i>Chair Hansell</i>	
2. Calendar Review <i>Dr. Mooney</i>	237
10. ADJOURN (7:40 p.m.)	

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** 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 are invited to address the Board of Education during Public Comments.

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

December 9, 2024

SUPERINTENDENT'S RECOMMENDATION

2.0. INTRODUCTORY ITEMS

2.2. TOPIC: Adoption of the Agenda

It is recommended.

RECOMMENDATION:

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

Regular Meeting
UMATILLA COUNTY SCHOOL DISTRICT #8, HERMISTON
November 18, 2024

1. CALL TO ORDER REGULAR MEETING

Chair Hansell called the meeting to order at 6:00 p.m.

Hermiston School Board members present: Ms. Sally Hansell, Ms. Bonnie Luisi, Ms. Karen Sherman, Ms. Liliana Gomez, Ms. Teri Vander Stelt, Mr. James Hurst, and Mr. Dain Gardner. Also, in attendance were Superintendent Dr. Tricia Mooney, Executive Assistant to the Superintendent and Board Rosa Cerda-Diaz, and Director of Business Services Katie Saul.

2. INTRODUCTORY ITEMS

2.1. Pledge of Allegiance

Chair Hansell led everyone in the Pledge of Allegiance.

2.2. Adoption of Agenda

Ms. Bonnie moved that the agenda be adopted as presented. The motion was seconded by Ms. Teri Vander Stelt and passed 7-0.

2.3. Approval of Minutes

Mr. James Hurst made a motion to approve the minutes of the Regular Meeting held on October 14, 2024, the Executive Session held on October 21, 2024, the Special Meeting held on October 28, 2024, and the Executive Session held on November 12, 2024. Motion was seconded by Ms. Karen Sherman and passed 7-0.

3. STUDY ITEMS

3.1. SIA Annual Report

Dr. Mooney presented the annual report for the Student Investment Account (SIA), highlighting progress toward established goals and the allocation of district funds. Key points included the setting of long-term growth targets in partnership with the Department of Education, along with local initiatives such as parent coaching and high dosage tutoring programs.

4. COMMUNICATIONS AND ANNOUNCEMENTS

4.1. Student Board Representative

Our Student Board Representative, Franco Mendoza, gave a recap of the Halloween Trunk-O-Treat at the Hermiston High School, recognized the football team, and announced a canned food drive from November 20th to December 13th with a goal of collecting 5,000 items in donations. He also praised the FFA Advance Parliamentary Procedure Team for placing third at national competition and announced a Blood Drive on December 5th.

4.2. Oregon School Employees Association

OSEA President Ms. Chapman was not in attendance.

4.3. Hermiston Association of Teachers

Ms. Stacey Robledo, HAT President, provided an update on the November HAT report, emphasizing teacher evaluations, outreach initiatives, and development regarding Senate Bill 5701 with a focus on its positive impact on special education and classified staff. Ms. Robledo also announced upcoming meetings and events.

5. PUBLIC COMMENTS

No written comments were submitted prior to the meeting, nor were any requests made to address the board virtually. Additionally, no comments were made in person.

6. REPORTS

6.1. Board of Education

Board members were given the opportunity to share the events and activities they participated in or attended. These included the performance of *Radium Girls* at the Hermiston High School, the *Dads Cake* at West Park School, Girls Tech Day and attending the OSBA Conference in Portland.

6.2. Business Office

6.2.1. Financial Reports

Ms. Saul reviewed the revenue, expenditure, and ending fund balance reports for the month of September 2024. Both the revenue and expenditure reports are green with an ending fund balance of 11.56%.

6.3. Superintendent's Office

6.3.1. Enrollment Report

Dr. Mooney shared the trend bar graph enrollment report for students as of October 31st.

7. CONSENT ITEMS**

Ms. Bonnie Luisi made a motion to approve consent agenda items 7.1.1. through 7.2.3. and Mr. Dain Gardner seconded the motion passed 7-0.

7.1. Human Resources Department

7.1.1. Personnel Resignations

The Board of Education approves the personnel resignations of the following employees:

NAME	POSITION	BUILDING ASSIGNMENT
Loretta Fitterer	ELL Teacher	Armand Larive Middle School
Martin Vito	Yearbook	Sandstone Middle School
Thomas Spoo	Principal	Hermiston High School
Andrea Rivera	Counselor	Desert View Elementary
Raileigh Parsons	SpEd Assistant	Armand Larive Middle School
Corinne Applegate	Language Arts Teacher	Armand Larive Middle School
Guadalupe Sanchez	Educational Assistant	Rocky Heights Elementary
Marysol Villarreal Murillo	ELL Assistant	Armand Larive Middle School
Ahtziri Manjarrez Trujillo	ELL Assistant	Rocky Heights Elementary

7.1.2. Personnel Appointments

The Board of Education approves the personnel appointments of the following employees:

NAME	POSITION	BUILDING ASSIGNMENT
Itzell Jaime	SpEd Assistant	West Park Elementary
Stephanie McNeeley	SpEd Assistant	Sandstone Middle School
Jaylenn Mendoza	Custodian Bilingual Support	Maintenance Department
Perla Gutierrez	Custodian Roamer	Maintenance Department
Aniah Devera-Portillo	ELL Assistant	Rocky Heights Elementary
Ashley Larson	Campus Monitor	Hermiston High School
Amanda Carlson	SpEd Assistant	Rocky Heights Elementary

7.1.3. Extra Responsibility & Extra Duty Contracts

The Board of Education approves the extra responsibility & extra duty contracts of the following employees:

NAME	POSITION	BUILDING ASSIGNMENT
Hayden Meyers (split)	Enrichment Coach	Sunset Elementary
Makenzie Davis (split)	Enrichment Coach	Sunset Elementary
Angelic Cooke	Enrichment Coach	Highland Hills Elementary
Mackenzie Juul	Enrichment Coach	Highland Hills Elementary
Alexis Yockey	Enrichment Coach	Loma Vista Elementary
Teresa Neddo	Enrichment Coach	West Park Elementary
Monica Aguilar (split)	Yearbook	Sandstone Middle School
MacKenzie Kirkpatrick (split)	Yearbook	Sandstone Middle School
Makaylee Young	Unified Bsktbll Coach	Hermiston High School
9th Grade Student Success Team	Communications	Ericka Wells
9th Grade Student Success Team	Math	Nadia Monroy
9th Grade Student Success Team	Science	Miguel Moreno
9th Grade Student Success Team	Counselor	Kristine Martin
9th Grade Student Success Team	Graduation	Janeth Macias
9th Grade Student Success Team	Student Success	Jay Ego

7.2. Business Office

7.2.1. Acceptance of Gifts

That the Board of Education Accepts the following gifts:

School/Program	Gift	Value	Donor
Rocky Heights Elementary	Books	\$178	Oregon Library Association
Highland Hills Elementary	Books	\$178	Oregon Library Association

7.2.2. Resolution #24-25-01 Appropriation Adj. Nov. 2024

That the Board of Education of Hermiston School District #8R approves the following changes in appropriations and expenditures for the fiscal year 2024-2025 Budget.

Fund	Category	Prior Budgeted	Change Amount	New Budget
210	1000	\$2,849,000	(\$175,000.00)	\$2,674,000
210	4000	\$1,844,000	\$175,000.00	\$2,019,000
216	2000	\$33,273	(\$19,600.00)	\$13,673
216	3000	\$34,371	\$19,600.00	\$53,971
235	1000	\$303,000	(\$85,000.00)	\$218,000
235	2000	\$5,667	\$85,000.00	\$90,667
251	2000	\$3,119,754	\$38,125.00	\$3,157,879
251	R3299	\$7,045,660	\$38,125.00	\$7,083,785

Considered and adopted at the meeting of the Board of Education of the Hermiston School District #8R, on the 18th day November 2024.

7.2.3. Resolution #24-25-02 General Fund Supplemental Budget

That the Board of Education of Hermiston School District #8R, approves the Umatilla County Oregon, adopting the following supplemental budget.

2024-2025 Supplemental Budget:

	Fund	Category	Prior Budgeted	Change Amount	New Budget
Revenue:	100	R5400	\$ 12,427,956	\$ 1,596,359	\$ 14,024,315
Appropriations:	100	2000	\$ 35,063,467	\$ 96,359	\$ 35,159,826
	100	4000	\$ 150,000	\$ 1,350,000	\$ 1,500,000
	100	5200	\$ 100,000	\$ 150,000	\$ 250,000

Considered and enacted at the meeting of the Board of Directors of the Hermiston School District #8R, on the 18th day November 2024.

8. ACTION ITEMS

8.1. 2024 OSBA Election

Mr. James Hurst made a motion that the board table the vote on the three OSBA resolutions until the December 9, 2024, meeting. The motion was seconded by Ms. Bonnie Luisi and passed 7-0.

9. CALENDAR AND FUTURE ITEMS

9.1. Future Agenda Item Discussion

No, future agenda item discussions were made.

9.2. Calendar Review

Dr. Mooney shared information about the Vision to Learn Event, which provides vision screening for students in need of glasses at West Park Elementary. Additionally, she outlined all upcoming meetings and events for the board members.

Chair Hansell recessed the regular meeting at 7:22 p.m.

10. EXECUTIVE SESSION

10.1. ORS 192.660(2)(e)

10.2. ORS 19.660(2)(i)

At 7:32 p.m., the board moved into an Executive Session under ORS 192.660(2)(e) to conduct deliberations with persons designated by the governing body to negotiate real property transactions. And ORS 19.660(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.

11. ADJOURN

Chair Hansell reconvened the regular meeting at 8:55 p.m. With no further business, Chair Hansell adjourned the meeting at 8:55 p.m.

Date

Chairman

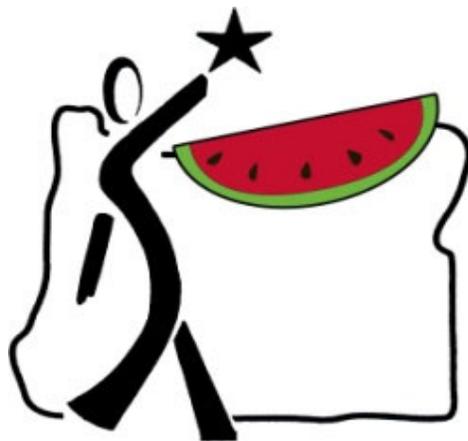
Superintendent/Clerk

Secretary

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2024



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, 2024

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UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended

June 30, 2024

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UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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INTRODUCTORY SECTION



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

DISTRICT OFFICIALS
AS OF June 30, 2024

BOARD OF EDUCATION

<u>Name</u>	<u>Position</u>	<u>Term Expires June 30,</u>
Sally Hansell	Chair	2025
Bonnie Luisi	Vice-Chair	2027
Dain Gardner	2nd Vice-Chair	2025
Liliana Gomez	Member	2027
James Hurst	Member	2027
Karen Sherman	Member	2025
Teri Vander Stelt	Member	2027

ADMINISTRATION

Tricia Mooney, Superintendent
Jake Bacon, Assistant Superintendent
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

December 5, 2024

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, 2024 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 2023-2024 was comprised of one superintendent, one assistant superintendent, and 24 principals and vice-principals and other administrative staff. The district employed approximately 688 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 2023-2024 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>
2023	81,842	20,322
2022	80,401	19,973
2021	80,463	19,696
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

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

As the data indicates, Umatilla County’s population increased approximately 3% from 2014 to 2023 and the City of Hermiston experienced over a 15% increase for the same period. Growth in the area is attributed to several major employers located 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 13.5 students per year. The District has seen an increase of 122 students since the 2014-2015 school year.

Long-Term Financial Planning

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 are being 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>2019</u>	<u>2024</u>	<u>2019</u>	<u>2024</u>
Population	80,765	81,842	4,195,300	4,296,626
Labor Force	36,904	39,349	2,117,282	2,191,848
Employment	35,065	37,815	2,031,562	2,102,423
Unemployment	1,839	1,534	85,720	89,425
Unemployment Rate	5.0%	3.9%	4.0%	4.1%
Non-farm Employment	28,240	30,240	1,937,400	2,016,000
Annual Per Capita				
Personal Income	\$ 40,074	*	\$ 52,855	\$ 71,192
Assessed Value of				
Property (\$ millions)	\$ 5,878	\$ 7,739	\$ 405,604	\$ 527,118

* 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 ten 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 66.

Independent Audit

Hermiston School District's financial statements have been audited by Anderson Boylan Ramos, 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, 2024 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, 2024 are fairly presented in conformity with GAAP. The independent auditors' 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, 2023. This was the eighteenth 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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

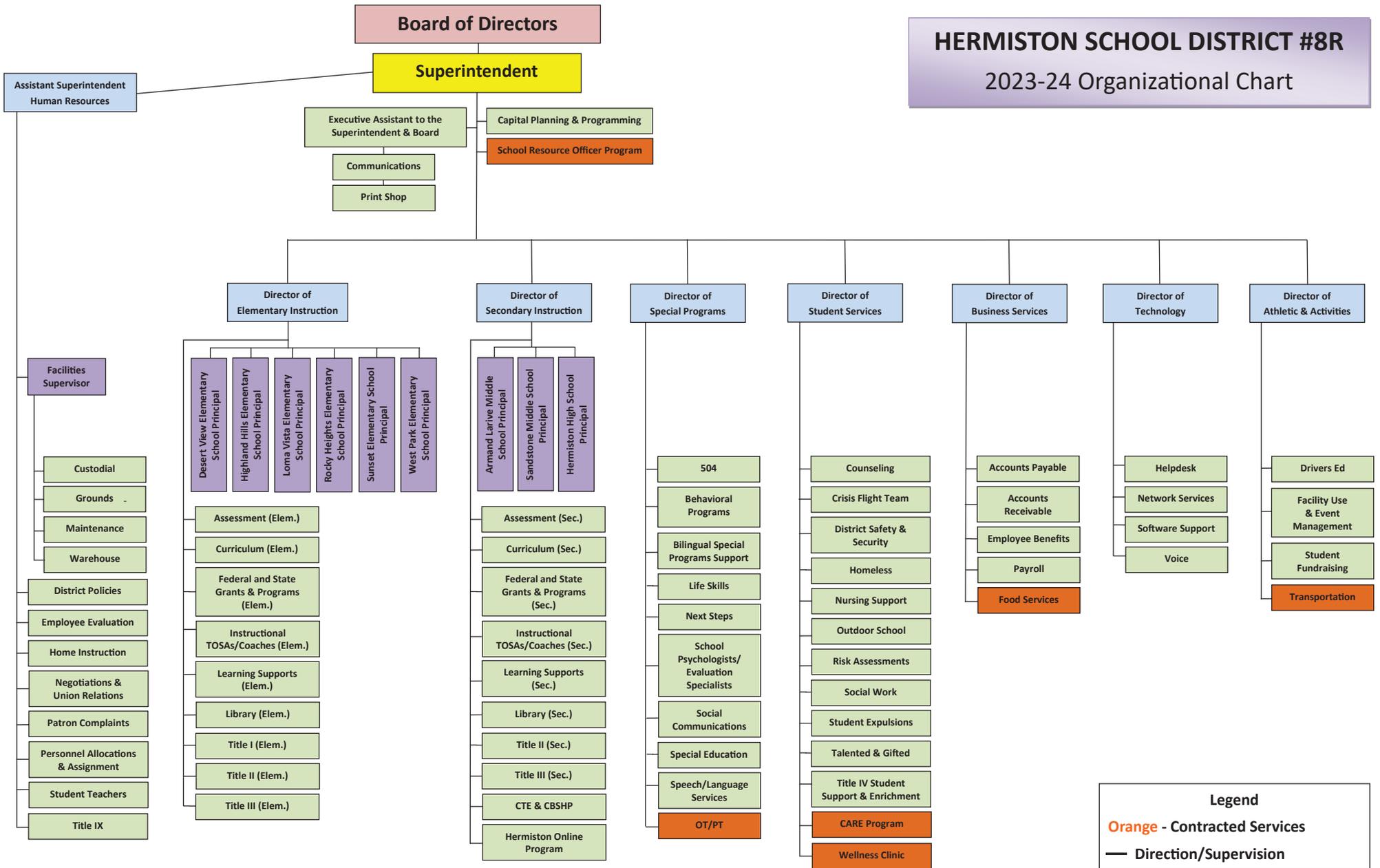
June 30, 2023

Christopher P. Morill

Executive Director/CEO

HERMISTON SCHOOL DISTRICT #8R

2023-24 Organizational Chart



FINANCIAL SECTION





A N D E R S O N
B O Y L A N
R A M O S , P . C .

CERTIFIED PUBLIC ACCOUNTANTS

Cameron W. Anderson, CPA
Mitchell L. Boylan, CPA
Rebecca K. Ramos Bautista, CPA
Crystal R. Chase, CPA

PO Box 999
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Hermiston, OR 97838
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INDEPENDENT AUDITORS' REPORT

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

Opinions

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, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

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, 2024, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund, ESSER III Grant Fund and Student Investment Account Grant Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Umatilla County School District No. 8R, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Umatilla County School District No. 8R's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Umatilla County School District No. 8R's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Umatilla County School District No. 8R's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 22-29 and pension and OPEB disclosures on pages 84-89 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Umatilla County School District No. 8R's basic financial statements. The supplementary information on pages 91-137, other financial schedules on pages 139-145, and schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is 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. The 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, other financial schedules, and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory section and statistical section but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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 December 5, 2024, 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 December 5, 2024, 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.

Anderson Boylan Ramos, P.C.

By: Rebecca Ramos Bautista
Rebecca K. Ramos Bautista, Shareholder
December 5, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2024

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, 2024. 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, 2024 by \$44,360,707. Of this amount; \$54,081,297 is the net investment in capital assets; \$30,740,523 is restricted for payment of long-term debt, capital outlay, or educational programs; this leaves the District with a deficit unrestricted balance of \$40,461,113 The District has approximately \$38 million in cash and investments available for use at the District's discretion.
- As of June 30, 2024, the general fund balance was \$13,991,578, decreasing \$337,312 from the prior year. Expenditures and revenues both increased over \$6,000,000 due to an increase in property taxes and state funding.
- Total fund balances for all governmental funds during the same period decreased by \$1,457,370, mainly due to a decrease in capital outlay expenditures and a related decrease in investments on bond money.
- The District made payments of bond principal totaling \$4.9 million. Some of the District's bonds defer interest payments, which increases balances due. After accounting for deferred interest, long-term debt decreased by \$3.8 million.
- During the current fiscal year, the District's net position increased by \$4,076,246. The increase in net position is attributed to changes in pension and OPEB obligations, as well as capitalizing bond construction expenses.
- The District reported it's cost of pension benefits earned net of employee contributions of \$3,177,989 in the statement of activities. This income represents 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'S DISCUSSION AND ANALYSIS

June 30, 2024

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.

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 31 and 32 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'S DISCUSSION AND ANALYSIS
June 30, 2024

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, ESSER III Grant Fund, Student Investment Account Grant Fund, PERS Debt Service 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 34 through 39 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 43 through 82 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 40 through 42.

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 91 through 134 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 \$4,076,246. The District reported its cost of pension benefits earned net of employee contributions of \$3,177,989 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 \$44,360,707 at June 30, 2024.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2024

Capital assets, which consist of land, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 70% of total assets. Unrestricted cash and investments make up about 12% of assets. Assets restricted for debt service and construction make up about 15% 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, \$211,596,503, is general obligation and pension bonds (including premiums and deferred interest.) Current liabilities, representing about three percent of the District's total liabilities, consist of unearned income, 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
	2023	2024	
Current and other assets	\$ 77,636	\$ 74,756	\$ (2,880)
Capital assets	177,474	180,701	3,227
Total assets	<u>255,110</u>	<u>255,457</u>	<u>347</u>
Deferred outflows	<u>57,382</u>	<u>45,326</u>	<u>(12,056)</u>
Current liabilities	17,446	16,935	(511)
Non current liabilities	226,639	212,268	(14,371)
Total liabilities	<u>244,085</u>	<u>229,203</u>	<u>(14,882)</u>
Deferred inflows	<u>28,123</u>	<u>27,219</u>	<u>(904)</u>
Net position:			
Net investment in capital assets	41,801	54,081	12,280
Restricted	21,816	30,741	8,925
Unrestricted	(23,333)	(40,461)	(17,128)
Total net position	<u>\$ 40,284</u>	<u>\$ 44,361</u>	<u>\$ 4,077</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2024

During the current fiscal year, the District's net position increased by \$4,076,246.

Statement of Activities. The key elements of the change in the District's net position for the year ended June 30, 2024 are as follows:

Changes in Net Position
(in thousands)

	Governmental Activities		Increase (Decrease) From Prior Year
	Year ended June 30,		
	2023	2024	
Revenues:			
Program revenues:			
Charges for service	\$ 1,732	\$ 1,861	\$ 129
Operating Grants and contributions	17,273	19,536	2,263
Capital Grants and contributions	53	251	198
General revenues:			
Property Taxes	19,134	19,334	200
State School Fund- general support	52,968	57,347	4,379
Other State and local sources	3,584	3,753	169
Earnings on investments	2,085	3,583	1,498
Other	(477)	32	509
Total Revenues	96,352	105,696	9,344
Expenses:			
Instruction	54,621	55,183	562
Support services	33,962	35,194	1,232
Enterprise and community services	2,475	2,894	419
Facilities acquisition and construction	717	1,050	333
Interest on long-term debt	7,558	7,300	(258)
Total Expenses	99,333	101,620	2,287
Increase (decrease) in net position	(2,981)	4,076	7,057
Beginning net position	43,265	41,442	(1,823)
Prior period adjustment	-	(1,157)	(1,157)
Ending net position	\$ 40,284	\$ 44,361	\$ 4,077

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2024

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, 2024, the District's governmental funds reported combined ending fund balances of \$64,303,661, a decrease of \$1,457,370 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, 2024, the fund balance was \$13,991,578, down \$337,312 from the prior year. Revenues increased over \$6.2 million mainly due to an increase in the state school fund based on an increase in the funding ratio. Expenditures increased over \$6.8 million due to an increase in instruction and support services to handle the growing population.

As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents 19% of total 2023-24 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 Funds. The Student Investment Account Fund accounts for state funds to meet student's mental or behavioral health needs and increase achievement. Revenues and expenditures increased by \$711,035 from the prior year due to availability of the grant for expenditures in the current year. The ESSER II Grant fund accounts for federal funds to address the academic, social, emotional, and mental health needs of students resulting from the COVID-19 pandemic. Revenue and expenditures increased almost \$2 million due to the availability of grant funds.

Capital Project Fund. The Construction Bond Fund accounts for school construction financed with 2020 bond proceeds. The fund's ending balance decreased by \$5,941,431 due to construction expenditures.

Debt Service Funds. The PERS Debt Service Fund has a total fund balance of \$94,778, all of which is restricted for the payment of principal and interest on the District's outstanding pension bond issues. The Debt Service Fund has a total fund balance of \$21,388,547, 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 \$4,852,961. 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'S DISCUSSION AND ANALYSIS
June 30, 2024

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	\$ 44,943	\$ 43,348	\$ 1,595
Support Services	34,307	32,096	2,210

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 \$42,583 and \$750 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, 2024, the District had invested \$180,701,101 in capital assets, net of depreciation, as shown in the following table:

Capital Assets
(net of depreciation)
June 30, 2024
(in thousands)

	<u>Governmental Activities</u>
Land and land improvements	\$ 6,117
Construction in progress	4,961
Buildings and building improvements	165,257
Equipment	3,051
Motor vehicles	163
Leased buildings, improvements and equipment	911
Subscription assets	242
Total	<u>\$ 180,701</u>

During fiscal year 2023-2024, the net value of capital assets increased by \$3,226,260 which is due to capital asset acquisitions being above current year depreciation and amortization expense of \$6,457,273. The District did not dispose of any assets.

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'S DISCUSSION AND ANALYSIS
June 30, 2024

Long-term debt. At the end of the current fiscal year, the District had total bonded debt outstanding of \$211,596,503 consisting of general obligation debt and pension bonds.

The District made payments of bond principal totaling \$6.69 million. Some of the District's bonds defer interest payments, which increases balances due. After accounting for deferred interest, long-term debt decreased by \$3.85 million.

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 \$350,625,841, which exceeded the District's outstanding general obligation debt and lease and SBITAs payable of \$144,723,017 by \$205,902,824. 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 dropped 6% from five years ago. For the prior ten years the average growth rate was .5%. The District contracted with Portland State University for a population study in 2014 which projected continued district growth with the district adding approximately 800 students by 2024. District enrollment has increased by 122 students since the 2014-15 school year.

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, 2024

	<u>Governmental Activities</u>
ASSETS:	
Cash and cash equivalents	\$ 5,334,338
Investments	33,516,272
Receivables:	
Property taxes	501,814
Intergovernmental	3,948,547
Donations	22,956
Prepaid items	420,183
Inventory	371,724
Restricted assets	29,699,940
Capital Assets:	
Nondepreciable	11,078,136
Depreciable, net of depreciation	168,470,170
Lease and subscription assets, net of amortization	1,152,795
Other post employment benefits	939,906
Total assets	<u>255,456,781</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred charge on refunding	622,876
Pension and OPEB deferrals	44,703,433
Total deferred outflows of resources	<u>45,326,309</u>
Total assets and deferred outflows of resources	<u>300,783,090</u>
LIABILITIES:	
Accounts payable	2,133,721
Payroll and benefits payable	2,900,382
Accrued interest payable	31,720
Unearned revenue and deposits	1,830,470
Retainage payable	258,105
Current portion of long-term liabilities	9,780,916
Non current liabilities (due in more than one year):	
Noncurrent portion of long-term liabilities	204,942,728
Other post employment benefits	4,495,529
Net pension liability	2,829,859
Total liabilities	<u>229,203,430</u>
DEFERRED INFLOWS OF RESOURCES:	
Pension and OPEB deferrals	<u>27,218,953</u>
NET POSITION:	
Net investment in capital assets	54,081,297
Restricted for:	
OPEB	939,906
Capital Outlay	3,538,746
Debt service	21,483,325
Educational Programs	4,778,546
Unrestricted	<u>(40,461,113)</u>
Total net position	<u>\$ 44,360,707</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, 2024

<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	\$ 55,182,590	\$ 1,799,042	\$ 17,578,073	\$ 250,652	\$ (35,554,823)
Support Services	35,194,431	-	-	-	(35,194,431)
Enterprise and community services	2,893,705	61,966	1,957,523	-	(874,216)
Facilities acquisition and construction	1,049,641	-	-	-	(1,049,641)
Interest on long term debt	7,299,501	-	-	-	(7,299,501)
	<u>\$ 101,619,868</u>	<u>\$ 1,861,008</u>	<u>\$ 19,535,596</u>	<u>\$ 250,652</u>	<u>\$ (79,972,612)</u>
General Revenues:					
Property taxes levied for general purposes					11,215,955
Property taxes levied for debt service					8,118,478
ESD Apportionment					2,846,833
State School Fund- general support					57,346,670
Common School fund					693,698
County School fund					212,475
Earnings on investments					3,582,627
Gain on sale of capital assets					32,122
Total general revenues					<u>84,048,858</u>
CHANGE IN NET POSITION					4,076,246
Net position - Beginning, restated					<u>40,284,461</u>
Net position - Ending					<u>\$ 44,360,707</u>

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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.

ESSER III Grant Fund - This fund accounts for federal funds to address the academic, social, emotional, and mental health needs of students resulting from the COVID-19 pandemic.

Student Investment Account Fund - This fund accounts for state funds to meet student's mental or behavioral health needs and increase achievement.

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

PERS Debt Service Fund - This fund accounts for the accumulation of payroll assessments for payment of the PERS UAL bonds.

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, 2024

	General Fund	ESSER III Grant Fund	Student Investment Fund	Construction Bond Fund	PERS Debt Service Fund	Debt Service Fund	Other Governmental Funds	Totals
ASSETS:								
Cash and cash equivalents	\$ 1,565,822	\$ -	\$ 550,069	\$ 331,547	\$ 13,169	\$ -	\$ 3,205,278	\$ 5,665,885
Investments	13,547,674	-	-	7,592,226	81,609	21,322,496	19,968,598	62,512,603
Receivables:								
Property taxes receivable	501,814	-	-	-	-	372,062	-	873,876
Intergovernmental	349,472	2,006,684	-	-	-	-	1,592,391	3,948,547
Donations and other	-	-	-	1,528	-	-	21,428	22,956
Due from other funds	1,300,404	-	841,431	-	-	-	-	2,141,835
Prepaid items	412,795	-	-	-	-	-	7,388	420,183
Inventory	296,798	-	-	-	-	-	74,926	371,724
Total assets	<u>\$ 17,974,779</u>	<u>\$ 2,006,684</u>	<u>\$ 1,391,500</u>	<u>\$ 7,925,301</u>	<u>\$ 94,778</u>	<u>\$ 21,694,558</u>	<u>\$ 24,870,009</u>	<u>\$ 75,957,609</u>
LIABILITIES:								
Accounts payable	\$ 669,142	\$ 837,230	\$ 29,403	\$ 346,465	\$ -	\$ -	\$ 251,481	\$ 2,133,721
Retainage payable	-	-	-	258,105	-	-	-	258,105
Due to other funds	-	1,169,454	-	-	-	-	972,381	2,141,835
Unearned revenue	416	-	1,362,097	-	-	-	467,957	1,830,470
Payroll and benefits payable	2,900,382	-	-	-	-	-	-	2,900,382
Total liabilities	<u>3,569,940</u>	<u>2,006,684</u>	<u>1,391,500</u>	<u>604,570</u>	<u>-</u>	<u>-</u>	<u>1,691,819</u>	<u>9,264,513</u>
DEFERRED INFLOWS OF RESOURCES:								
Unavailable property tax revenue	413,261	-	-	-	-	306,011	-	719,272
Unavailable misc.	-	1,136,191	-	-	-	-	533,972	1,670,163
Total deferred inflows of resources	<u>413,261</u>	<u>1,136,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>306,011</u>	<u>533,972</u>	<u>2,389,435</u>
FUND BALANCES:								
Nonspendable	709,593	-	-	-	-	-	82,314	791,907
Restricted	-	-	-	7,320,731	94,778	21,388,547	8,317,292	37,121,348
Committed	6,805,470	-	-	-	-	-	14,323,051	21,128,521
Unassigned	6,476,515	(1,136,191)	-	-	-	-	(78,439)	5,261,885
Total fund balances	<u>13,991,578</u>	<u>(1,136,191)</u>	<u>-</u>	<u>7,320,731</u>	<u>94,778</u>	<u>21,388,547</u>	<u>22,644,218</u>	<u>64,303,661</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 17,974,779</u>	<u>\$ 2,006,684</u>	<u>\$ 1,391,500</u>	<u>\$ 7,925,301</u>	<u>\$ 94,778</u>	<u>\$ 21,694,558</u>	<u>\$ 24,870,009</u>	<u>\$ 75,957,609</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, 2024

Fund balances - total governmental funds	\$ 64,303,661
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets, leased assets and subscription assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds.	180,701,101
The District's proportionate share of the net pension and OPEB liabilities and assets are not a current financial resources in governmental funds; instead it is reported in the Statement of Net Position.	
Net pension liability	(4,215,549)
Net OPEB liability	<u>(3,904,925)</u>
	(8,120,474)
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.	44,703,433
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	(31,720)
Compensated absences	<u>(203,064)</u>
	(234,784)
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.	2,389,435
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.	(27,218,953)
Long-term liabilities, including bonds, leases, unamortized interest, and deferred interest are not due and payable in the current period, and, therefore, are not reported in the funds.	(212,785,588)
Deferred bond refunding costs, net of amortization, is not a current financial resource in governmental funds; instead it is reported in the Statement of Net Position.	622,876
Net position of governmental activities	<u><u>\$ 44,360,707</u></u>

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, 2024

	General Fund	ESSER III Grant Fund	Student Investment Fund	Construction Bond Fund	PERS Debt Service Fund	Debt Service Fund	Other Governmental Funds	Totals
REVENUES:								
Revenue from local sources:								
Property taxes	\$ 11,166,420	\$ -	\$ -	\$ -	\$ -	\$ 8,090,521	\$ -	\$ 19,256,941
Investment interest	2,126,115	-	-	450,806	114,623	891,083	-	3,582,627
Grants and contributions	-	-	-	-	-	-	338,733	338,733
Charges for service	616,512	-	-	3,622	6,670,509	-	941,945	8,232,588
Total revenue from local sources	<u>13,909,047</u>	<u>-</u>	<u>-</u>	<u>454,428</u>	<u>6,785,132</u>	<u>8,981,604</u>	<u>1,280,678</u>	<u>31,410,889</u>
Revenue from intermediate sources:								
County School Fund	212,475	-	-	-	-	-	-	212,475
Educational Services Dist. apportionment	2,846,833	-	-	-	-	-	-	2,846,833
Other Intermediate Sources	35,121	-	-	-	-	25,514	182,151	242,786
Total revenue from intermediate sources	<u>3,094,429</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,514</u>	<u>182,151</u>	<u>3,302,094</u>
Revenues from State sources:								
State school fund	57,346,670	-	-	-	-	-	-	57,346,670
Common school fund	693,698	-	-	-	-	-	-	693,698
State grants	97,152	-	5,405,276	-	-	-	2,512,947	8,015,375
Total revenue from state sources	<u>58,137,520</u>	<u>-</u>	<u>5,405,276</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,512,947</u>	<u>66,055,743</u>
Revenue from Federal grants	9,634	3,898,052	-	-	-	-	6,161,170	10,068,856
Total revenues	<u>75,150,630</u>	<u>3,898,052</u>	<u>5,405,276</u>	<u>454,428</u>	<u>6,785,132</u>	<u>9,007,118</u>	<u>10,136,946</u>	<u>110,837,582</u>

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, 2024

	General Fund	ESSER III Grant Fund	Student Investment Fund	Construction Bond Fund	PERS Debt Service Fund	Debt Service Fund	Other Governmental Funds	Totals
EXPENDITURES:								
Instruction	\$ 43,348,334	\$ 1,769,024	\$ 2,177,183	\$ -	\$ -	\$ -	\$ 6,105,293	\$ 53,399,834
Supporting services	32,096,275	1,035,546	3,134,593	-	-	-	1,220,825	37,487,239
Enterprise and community services	-	-	93,500	-	-	-	2,811,613	2,905,113
Facilities acquisition and construction	42,583	2,114,237	-	6,368,859	-	-	84,540	8,610,219
Debt Service:								
Principal	-	-	-	-	3,447,341	1,454,884	-	4,902,225
Interest	750	-	-	-	3,301,643	2,699,273	-	6,001,666
Total expenditures	<u>75,487,942</u>	<u>4,918,807</u>	<u>5,405,276</u>	<u>6,368,859</u>	<u>6,748,984</u>	<u>4,154,157</u>	<u>10,222,271</u>	<u>113,306,296</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(337,312)</u>	<u>(1,020,755)</u>	<u>-</u>	<u>(5,914,431)</u>	<u>36,148</u>	<u>4,852,961</u>	<u>(85,325)</u>	<u>(2,468,714)</u>
OTHER FINANCING SOURCES (USES)								
Sale of capital assets	-	-	-	-	-	-	1,011,344	1,011,344
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,011,344</u>	<u>1,011,344</u>
Net change in fund balance	<u>(337,312)</u>	<u>(1,020,755)</u>	<u>-</u>	<u>(5,914,431)</u>	<u>36,148</u>	<u>4,852,961</u>	<u>926,019</u>	<u>(1,457,370)</u>
FUND BALANCE-Beginning	<u>14,328,890</u>	<u>(115,436)</u>	<u>-</u>	<u>13,235,162</u>	<u>58,630</u>	<u>16,535,586</u>	<u>21,718,199</u>	<u>65,761,031</u>
FUND BALANCE-Ending	<u>\$ 13,991,578</u>	<u>\$ (1,136,191)</u>	<u>\$ -</u>	<u>\$ 7,320,731</u>	<u>\$ 94,778</u>	<u>\$ 21,388,547</u>	<u>\$ 22,644,218</u>	<u>\$ 64,303,661</u>

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, 2024

Net change in fund balance - governmental funds \$ (1,457,370)

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

Governmental funds report capital outlays, lease payments and subscription payments as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation or amortization expense.

Capital outlay	10,303,686	
Depreciation expense	(5,830,772)	
Amortization expense	<u>(626,501)</u>	
		3,846,413

The net effect of sales, trade-ins, and donations of capital assets is to decrease net position. (979,223)

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. 1,496,920

Repayment of long-term debt and lease 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. 4,417,934

Compensated absences 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. (10,016)

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 expense/income. (3,177,989)

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, 2024

Governmental funds report the effect of refunding costs 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.

(187,891)

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.

127,468

Change in net position - governmental activities

\$ 4,076,246

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, 2024

	<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	\$ 12,733,745	\$ 12,733,745	\$ 13,909,047	\$ 1,175,302
Intermediate sources	2,964,607	2,964,607	3,094,429	129,822
State sources	55,723,723	57,668,198	58,137,520	469,322
Federal sources	12,000	12,000	9,634	(2,366)
Total revenues	<u>71,434,075</u>	<u>73,378,550</u>	<u>75,150,630</u>	<u>1,772,080</u>
<u>EXPENDITURES</u>				
Current:				
Instruction	44,943,368	44,943,368	43,348,334	1,595,034
Supporting services	32,362,199	34,306,674	32,096,275	2,210,399
Facilities acquisition and construction	150,000	150,000	42,583	107,417
Debt service:				
Principal	5,000	5,000	-	5,000
Interest	5,000	5,000	750	4,250
Contingency	500,000	500,000	-	500,000
Total expenditures	<u>77,965,567</u>	<u>79,910,042</u>	<u>75,487,942</u>	<u>4,422,100</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(6,531,492)</u>	<u>(6,531,492)</u>	<u>(337,312)</u>	<u>6,194,180</u>
<u>OTHER FINANCING</u>				
<u>SOURCES (USES)</u>				
Transfers in	2,700,000	2,700,000	-	(2,700,000)
Transfers out	(150,000)	(150,000)	-	150,000
Sale of capital assets	5,000	5,000	-	(5,000)
Total other financing sources (uses)	<u>2,555,000</u>	<u>2,555,000</u>	<u>-</u>	<u>(2,555,000)</u>
Net change in fund balance	(3,976,492)	(3,976,492)	(337,312)	3,639,180
<u>FUND BALANCE - Beginning</u>	<u>12,100,445</u>	<u>12,100,445</u>	<u>14,328,890</u>	<u>2,228,445</u>
<u>FUND BALANCE - Ending</u>	<u>\$ 8,123,953</u>	<u>\$ 8,123,953</u>	<u>\$ 13,991,578</u>	<u>\$ 5,867,625</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
ESSER III GRANT FUND
For the fiscal year ended June 30, 2024

	<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	\$ 8,046,000	\$ 8,046,000	\$ 3,898,052	\$ (4,147,948)
Total revenues	8,046,000	8,046,000	3,898,052	(4,147,948)
<u>EXPENDITURES:</u>				
Current:				
Instruction	3,458,996	3,458,996	1,769,024	1,689,972
Support services	2,087,004	2,087,004	1,035,546	1,051,458
Facilities acquisition and construction	2,500,000	2,500,000	2,114,237	385,763
Total expenditures	8,046,000	8,046,000	4,918,807	3,127,193
Net change in fund balance	-	-	(1,020,755)	(1,020,755)
<u>FUND BALANCE - BEGINNING</u>	-	-	(115,436)	(115,436)
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ (1,136,191)	\$ (1,136,191)

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STUDENT INVESTMENT ACCOUNT GRANT FUND
For the fiscal year ended June 30, 2024

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 4,490,394	\$ 4,714,593	\$ 5,405,276	\$ 690,683
Total revenues	<u>4,490,394</u>	<u>4,714,593</u>	<u>5,405,276</u>	<u>690,683</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	2,052,808	2,177,808	2,177,183	625
Supporting services	3,148,773	3,148,773	3,134,593	14,180
Community services	10,874	110,073	93,500	16,573
Total expenditures	<u>5,212,455</u>	<u>5,436,654</u>	<u>5,405,276</u>	<u>31,378</u>
Net change in fund balance	(722,061)	(722,061)	-	722,061
<u>FUND BALANCE - BEGINNING</u>	<u>722,061</u>	<u>722,061</u>	<u>-</u>	<u>(722,061)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

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, 2024

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.

ESSER III Grant Fund accounts for federal funds to address the academic, social, emotional, and mental health needs of students resulting from the COVID-19 pandemic.

The *Student Investment Account Fund* accounts for state funds to meet student's mental or behavioral health needs and increase achievement.

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

The *PERS Debt Service Fund* accounts for the accumulation of payroll assessments for payment of the PERS UAL bond.

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 capital projects 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, 2024

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, 2024

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 assets 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 assets 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, 2024

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, 2024

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, 2024

8. Fund Balance (Continued)

Fund balances by classification for the year ended June 30, 2024 were as follows:

	General Fund	ESSER III Grant Fund	Construction Bond Fund	PERS Debt Service Fund	Debt Service Fund	Other Governmental Funds	Total
<u>Fund balances</u>							
Nonspendable:							
Inventories	\$ 296,798	\$ -	\$ -	\$ -	\$ -	\$ 74,926	\$ 371,724
Prepaid items	412,795	-	-	-	-	7,388	420,183
	<u>709,593</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,314</u>	<u>791,907</u>
Restricted:							
Capital projects	-	-	7,320,731	-	-	3,538,746	10,859,477
Debt service	-	-	-	94,778	21,388,547	-	21,483,325
Educational programs	-	-	-	-	-	4,778,546	4,778,546
Total restricted	<u>-</u>	<u>-</u>	<u>7,320,731</u>	<u>94,778</u>	<u>21,388,547</u>	<u>8,317,292</u>	<u>37,121,348</u>
Committed:							
Capital projects	-	-	-	-	-	2,048,195	2,048,195
Educational programs	-	-	-	-	-	3,351,497	3,351,497
School lunch expenses	-	-	-	-	-	3,359,535	3,359,535
Insurance deductibles	-	-	-	-	-	720,107	720,107
Employee benefits	-	-	-	-	-	2,573,712	2,573,712
Repairs & Maintenance	-	-	-	-	-	2,270,005	2,270,005
Unappropriated							
ending fund balance	6,805,470	-	-	-	-	-	6,805,470
Total committed	<u>6,805,470</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,323,051</u>	<u>21,128,521</u>
Unassigned	6,476,515	(1,136,191)	-	-	-	(78,439)	5,261,885
Total fund balances	<u>\$ 13,991,578</u>	<u>\$ (1,136,191)</u>	<u>\$ 7,320,731</u>	<u>\$ 94,778</u>	<u>\$ 21,388,547</u>	<u>\$ 22,644,218</u>	<u>\$ 64,303,661</u>

The District's policy is to commit a portion of the fund balance of its general fund equal to 10% of general fund revenues to assist in meeting its operational and financial obligations until property taxes are collected each November.

At year end, one major fund and three non-major funds had a negative unassigned fund balance. These negative balances are due to revenue expected to be collected by year end, but not received. These fund balances are expected to be restored by revenues in the next fiscal year.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

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, 2024, 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, 2024

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, 2024:

Demand Deposits	\$ 5,665,748
Cash on Hand	137
Total Cash and Cash Equivalents	<u>\$ 5,665,885</u>
Unrestricted	\$ 5,334,338
Restricted for construction	331,547
Total Cash and Cash Equivalents	<u>\$ 5,665,885</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, 2024, the total bank balances were \$5,911,252. 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
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

2. Investments

Investments are comprised of the following at June 30, 2024:

<u>Investment Type</u>	<u>Weighted Average Maturity</u>	<u>Fair Value</u>	<u>Percentage of Investment Portfolio</u>
Cash and Cash Equivalents	-	\$ 175,949	0.3%
Local Government Investment Pool	0.30	36,953,823	59.1%
US Agencies	1.57	25,341,555	40.5%
Accrued Interest	0.38	41,276	0.1%
Total investments		<u>\$ 62,512,603</u>	<u>100.0%</u>
Portfolio weighted average maturity	0.83		
Unrestricted		\$ 33,516,272	
Restricted for debt service		21,404,105	
Restricted for construction		7,592,226	
Total investments		<u>\$ 62,512,603</u>	

Restricted for debt service – The District is responsible for 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, 2024 was \$94,778.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

2. Investments (Continued)

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.

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.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

2. Investments (Continued)

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.

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: US Treasury Note Stripped Principal \$4,138,241, US Treasury Bills \$4,942,078, US Treasury Notes \$8,625,862, Federal Farm Credit Banks \$3,896,466, Federal National Mortgage Association \$3,738,908. The District investment policy requires the District to follow diversification guidelines consistent with Oregon law and Oregon Short Term Fund rules and recommendations.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

2. Investments (Continued)

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, 2024, the District's weighted average maturity of its investment portfolio was .83 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 2023-2024, the District levied property taxes for a general levy and bond levies in the amounts of \$11,584,782 and \$8,384,830, 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 \$2,370,190,887. Property taxes receivable - restricted for debt service at June 30, 2024 were \$306,010.

Donations and intergovernmental receivables are considered to be fully collectible. Student lunch balances were written off in the June 30, 2024 year. Students are no longer able to create a negative balance due to the District's participation in the free lunch and breakfast program for all students.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

C. Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2024 was as follows:

	Balance June 30, 2023	Increases	Decreases	Balance June 30, 2024
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated:</u>				
Land	\$ 6,117,014	\$ -	\$ -	\$ 6,117,014
Construction in progress	47,799,049	5,259,988	(48,097,915)	4,961,122
Total capital assets not being depreciated	53,916,063	5,259,988	(48,097,915)	11,078,136
<u>Capital assets being depreciated:</u>				
Buildings and improvements	179,704,852	50,641,133	-	230,345,985
Equipment	5,407,832	1,494,876	-	6,902,708
Vehicles	1,035,998	26,381	-	1,062,379
Total capital assets being depreciated	186,148,682	52,162,390	-	238,311,072
<u>Less: Accumulated depreciation:</u>				
Buildings and improvements	(59,883,069)	(5,206,076)	-	(65,089,145)
Equipment	(3,320,689)	(531,257)	-	(3,851,946)
Vehicles	(806,372)	(93,439)	-	(899,811)
Total accumulated depreciation	(64,010,130)	(5,830,772)	-	(69,840,902)
Total capital assets being depreciated, net	122,138,552	46,331,618	-	168,470,170
<u>Capital assets being amortized:</u>				
Right-of-use leased buildings	2,998,219	-	-	2,998,219
Right-of-use leased equip.	552,303	-	-	552,303
Right-of-use subscriptions	-	359,070	-	359,070
Total leased capital assets being amortized	3,550,522	359,070	-	3,909,592
<u>Less: accumulated amortization</u>				
Right-of-use leased buildings	(2,038,824)	(398,918)	-	(2,437,742)
Right-of-use leased equip.	(91,472)	(110,600)	-	(202,072)
Right-of-use subscriptions	-	(116,983)	-	(116,983)
Total accumulated amortization	(2,130,296)	(626,501)	-	(2,756,797)
Total leased capital assets being amortized, net	1,420,226	(267,431)	-	1,152,795
Governmental activities capital assets, net	<u>\$ 177,474,841</u>	<u>\$ 51,324,175</u>	<u>\$ (48,097,915)</u>	<u>\$ 180,701,101</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

C. Capital Assets (continued)

Depreciation was charged to functions and programs as follows:

Instruction	\$ 4,951,097
Supporting services	879,675
Total depreciation expense of governmental activities	\$ 5,830,772

Amortization was charged to functions and programs as follows:

Instruction	\$ 66,360
Supporting services	560,141
Total amortization expense of governmental activities	\$ 626,501

D. Interfund Receivable/Payable

At June 30, 2024 interfund balances for operating cash management needs were as follows:

Receivable by	Payable from
General Fund	General Fund
\$ 1,300,404	\$ -
Student Investment Fund	Non-Major Funds:
841,431	ESSER III Grant Fund
Total Interfund Receivable	1,169,454
\$ 2,141,835	ESSER Jump Start Kindergart.
	4,580
	CTE Career Pathways Fund
	17,933
	Title III Grant Fund
	11,591
	Title IIA Grant Fund
	22,865
	Title IA Grant Fund
	299,370
	Carl Perkins Fund
	428
	High School Success Fund
	251,506
	IDEA Grant Fund
	241,115
	YTP Grant Fund
	25,347
	Summer Learning Grant Fund
	35,944
	Outdoor Education Grant Fund
	47,715
	Title IV Grant Fund
	13,987
	Total Interfund Payable
	\$ 2,141,835

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

E. Charges for Services – Interest on Long Term Debt

The issuance of the District’s 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, 2024, \$6,670,692 was intercepted and paid to the Trustee charged to governmental activities, as follows:

Governmental activities:	
Regular programs	\$ 3,236,062
Special programs	1,086,354
Summer school programs	101,684
Student support services	604,242
Instructional staff support	402,048
General administration	47,255
School administration	498,357
Business support services	514,134
Central activities	160,761
Enterprise and community services	19,795
Total	<u>\$ 6,670,692</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
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F. Interfund Transfers

There were no interfund transfers in the fund financial statements in the year ending June 30, 2024.

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
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

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, 2024. The refunding resulted in an economic gain to the District of \$382,449, as computed by the District's investment advisors.

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.

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, 2024.

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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

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</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
2025	\$ 3,022,409	\$ 1,216,748
2026	34,976,278	1,152,849
2027	8,062,832	1,480,899
2028	8,226,590	1,578,860
2029	8,326,599	1,747,651
2030-2034	23,821,303	8,502,947
2035-2039	21,333,391	15,681,609
2040-2044	20,001,291	22,393,708
2045-2049	<u>3,845,004</u>	<u>5,344,996</u>
Subtotals	131,615,697	59,100,267
Premiums	1,154,059	-
Deferred interest	<u>10,764,176</u>	<u>-</u>
Carrying amount	<u>\$ 143,533,932</u>	<u>\$ 59,100,267</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

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

2. 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.

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.

In June 2022, the District issued \$61,733,955 in Pension Bonds, Series 2022A 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 are fixed at 4.45%. Final payment due June 30, 2042.

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

Year Ending June 30,	Principal	Interest
2025	\$ 3,890,237	\$ 3,126,081
2026	4,366,916	2,928,192
2027	4,878,153	2,706,253
2028	3,619,764	2,458,505
2029	1,943,586	2,283,184
2030-2034	13,486,380	9,903,372
2035-2039	21,404,808	6,240,940
2040-2044	14,472,727	1,182,924
	\$ 68,062,571	\$ 30,829,451

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

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

3. Changes in Long-Term Liabilities

Long-term liability activity for the year ending June 30, 2024 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
General Obligation Bonds:					
Series 2009B	\$ 1,339,966	\$ -	\$ 1,339,966	\$ -	\$ -
Deferred interest	1,376,136	138,898	1,515,034	-	-
Series 2009C	31,760,000	-	-	31,760,000	-
Series 2015A	5,485,000	-	-	5,485,000	2,650,000
Series 2015B	9,100,000	-	-	9,100,000	-
Premium	194,312	-	96,057	98,255	98,255
Series 2020A	79,900,616	-	114,919	79,785,697	372,409
Deferred interest	8,071,290	2,702,967	10,081	10,764,176	42,591
Series 2020B	5,485,000	-	-	5,485,000	-
Premium	1,222,070	-	166,266	1,055,804	168,970
	<u>143,934,390</u>	<u>2,841,865</u>	<u>3,242,323</u>	<u>143,533,932</u>	<u>3,332,225</u>
Pension Bonds:					
Series 2002	6,660,001	-	1,235,000	5,425,001	1,380,000
Series 2004	4,285,000	-	795,000	3,490,000	890,000
Series 2022A	60,564,911	-	1,417,341	59,147,570	1,620,237
	<u>71,509,912</u>	<u>-</u>	<u>3,447,341</u>	<u>68,062,571</u>	<u>3,890,237</u>
Total Bonds	<u>215,444,302</u>	<u>2,841,865</u>	<u>6,689,664</u>	<u>211,596,503</u>	<u>7,222,462</u>
Other long-term obligations:					
Building leases	932,362	-	344,257	588,105	420,951
Office equipment lease	467,788	-	105,804	361,984	109,293
SBITAs payable	-	359,070	120,074	238,996	130,767
Total leases & SBITAs	1,400,150	359,070	570,135	1,189,085	661,011
Compensated absences	193,048	526,637	516,621	203,064	162,451
Total	<u>#####</u>	<u>\$ 3,727,572</u>	<u>\$ 7,776,420</u>	<u>#####</u>	<u>\$ 8,045,924</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	<u>\$ 810,767</u>	<u>\$ -</u>	<u>\$ 187,891</u>	<u>\$ 622,876</u>	<u>\$ 197,922</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

H. Net Investment in Capital Assets

Capital assets	\$ 180,701,101
Capital debt:	
Series 2009	(31,760,000)
Series 2015	(14,683,255)
Series 2020	(86,326,501)
Unspent proceeds	7,320,731
Lease and SBITA liabilities	(1,189,085)
Deferred refunding costs	622,876
Construction accounts and retainage payable	(604,570)
	\$ 54,081,297

I. Leases and Subscription-Based Information Technology Arrangements

1. Lease Assets

The District leases buildings and equipment for use in its operations. The District reports property leased as a lease asset. Lease assets are amortized over the shorter of: 1) the useful life or the property, or 2) the noncancelable term of the lease plus any extensions allowed in the lease agreement that the District is reasonably certain will occur. Lease assets are amortized using the straight-line method. Changes in lease assets during the year ended June 30, 2024 are reported with other capital assets in Note III C.

2. Lease Liability

The District reports the present value of payments expected to be made during the lease term as a lease liability. The District's lease payments are for stated amounts and do not have variable payments or residual value guarantees. Changes in leases payable during the year ended June 30, 2024 are reported with other long-term obligations in Note III G.

Future payment of principal and interest on leases are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 512,762	\$ 27,240	\$ 540,002
2026	213,508	11,637	225,145
2027	167,539	4,133	171,672
2028	20,243	101	20,344
2029	-	-	-
	\$ 914,052	\$ 43,111	\$ 957,163

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

The District enters into various subscription-based information technology arrangements (SBITAs), that are defined as a contract that conveys the right to use vendor-provided information technology and associated tangible capital assets for subscription payments without granting the governments a perpetual license or title to the IT software and associated capital assets. These assets are amortized on a straight-line basis over the life of the subscription. Changes in subscription assets during the year ended June 30, 2024 are reported with other capital assets in Note III C.

4. Subscription Liability

The District entered into various subscription-based information technology arrangements (SBITA) during the year. The liabilities related to these SBITAs are initially recognized in the current year because it was not reasonably certain that the subscriptions would be renewed until the current year. All subscriptions are related to software. All subscriptions had payments included in the measurement of the subscription liability covering various ranges and the latest expiring in February 2029. Interest rates range from 4% to 10%. Annual payments for the current year range from \$10,902 to \$80,735. Changes in subscription liabilities during the year ended June 30, 2024 are reported with other long-term obligations in Note III G.

Future payment of principal and interest on subscription payables are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 130,767	\$ 18,337	\$ 149,104
2026	55,440	7,069	62,509
2027	24,932	2,355	27,287
2028	26,884	1,222	28,106
2029	-	-	-
	<u>\$ 238,023</u>	<u>\$ 28,983</u>	<u>\$ 267,006</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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June 30, 2024

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
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

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.

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NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

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, 2021 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 19.46% of wages for Tier one/Tier two employees and 21.41% for OPSRP employees. Employer contributions for the year ended June 30, 2023 were \$1,385,690, 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, 2024

B. Pension Plan (continued)

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

At June 30, 2024, the District reported a liability of \$4,215,549 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021. At June 30, 2024, the District's proportion was 0.02250611% compared to its proportion of 0.0796676% measured as of June 30, 2023.

For the year ended June 30, 2024, the District recognized pension expense of \$3,177,989, 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	\$ 206,153	\$ 16,715
Change of assumptions	374,484	2,792
Net differences between projected and actual earnings on investments	75,771	-
Change in proportionate share	218,811	25,712,189
Differences between employer contributions and employer's proportionate share of system contributions	41,394,659	221,421
Contributions subsequent to the measurement date	1,385,690	-
	\$ 43,655,568	\$ 25,953,117
Net deferred Outflow / (Inflow) of resources		\$ 17,702,451

Contributions subsequent to the measurement date but before the end of the District's reporting period will be recognized in the subsequent fiscal period. Other deferred inflow of resources and deferred outflows of resources will be recognized in pension expense/(income) in the following years:

	Year	Amount
	2025	\$ 4,874,803
	2026	4,710,288
	2027	5,352,313
	2028	1,935,422
	2029	(556,064)
		16,316,762
Contributions subsequent to the measurement date		1,385,690
Net deferred Outflow / (Inflow) of resources		\$ 17,702,452

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

June 30, 2024

B. Pension Plan (continued)

Actuarial Valuations:

The employer contribution rates effective July 1, 2023, through June 30, 2025, 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, 2021
Experience Study Report	2020, published July 2021
Actuarial cost method	Entry Age Normal

Actuarial assumptions:

Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 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.

Active members:

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
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

B. Pension Plan (continued)

Actuarial Methods and Assumptions Used in Developing Total Pension Liability (cont.):

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 2020 Experience Study which reviewed experience for the four-year period ending on December 31, 2020.

Discount Rate:

The discount rate used to measure the total pension liability was 6.90 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	20.0 %	30.0 %	25.0 %
Public Equity	22.5	32.5	27.5
Real Estate	9.0	16.5	12.5
Private Equity	17.5	27.5	20.0
Real Assets	2.5	10.0	7.5
Diversifying Strategies	2.5	10.0	7.5
Opportunity Portfolios	-	5.0	-
Total			100.0 %

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

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 June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at 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>20-Year Annualized Geometric Mean %</u>
Global Equity	27.50	7.07
Private Equity	25.50	8.83
Core Fixed Income	25.00	4.50
Real Estate	12.25	5.86
Master Limited Partnerships	0.75	6.02
Infrastructure	1.50	6.51
Hedge Fund of Funds - Multistrategy	1.25	6.24
Hedge Fund Equity -Hedge	0.63	6.48
Hedge Fund - Macro	5.62	4.83
Assumed Inflation - Mean		2.35

Sensitivity Analysis :

	<u>1% Decrease (5.9%)</u>	<u>Current Discount Rate</u>	<u>1% Increase (7.9%)</u>
Employers' Net Pension Liability			
Defined Benefit Pension Plan:	<u>\$ 6,963,293</u>	<u>\$ 4,215,549</u>	<u>\$ 1,915,978</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

B. Pension Plan (continued)

Oregon PERS produces an independently audited ACFR which can be found at: <http://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf>.

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 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, 2024, 27 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.

Benefits provided

Retirees under 65 and their spouses are eligible to receive the same health care coverage as active employees. Premiums for retirees are tiered and based upon the premium rates available to active employees. The District-paid premium is capped based upon date of retirement, and ranges between \$1,300 per month for employees retiring before July 1, 2011 and reducing to \$400 per month for employees retiring after July 1, 2021. Classified employee's District-paid premium caps are lower than other employees, and will be approximately 88% of other employees retiring after July 1, 2022. The retiree is responsible for any portion of the premiums not paid by the Employer. The retiree is responsible for the dental and vision premiums.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2024

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

Employees covered by benefit terms

At June 30, 2024, the following employees were covered by the benefit terms:

Active Employees	653
Eligible Retirees	77
Spouses of Ineligible Retirees	2
	732

Total OPEB Liability

The District's total OPEB liability of \$4,844,831 was measured as of June 30, 2024, and was determined by an actuarial valuation as of July 1, 2023.

Actuarial assumptions and other inputs

Inflation rate	2.40%
Salary increases	3.40%
Discount rate	3.65%

	Year	Pre-65 Trend	Year	Pre-65 Trend
Health Care Cost Trend	2023	3.50%	2032-2065	4.25%
Medical	2024-2025	5.75%	2066-2071	4.00%
	2026	5.50%	2072+	3.75%
	2027	5.25%		
	2028	5.00%		
	2029-2030	4.75%		
	2031	4.50%		

Dental and Vision 4.00% per year

Mortality Non-annuitant male: 125% of the combined 80% Pub-2010 Teacher/ 20% Pub-2010 General Employee male table. Non-annuitant female: 100% of Pub-2010 Teacher Employee female table.

Annuitant male: 80% of Pub-2010 Healthy Teacher Retiree male table and 20% of Pub-2010 Healthy General Retiree male table.

Annuitant female: 100% of Pub-2010 Healthy Teacher Retiree female table.

Future mortality improvement: Unisex Social Security Data Scale.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

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

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

Changes in Total OPEB Liability	Increase (Decrease) Total OPEB Liability
Balance as of June 30, 2023	\$ 4,594,518
Changes for the year:	
Service cost	241,663
Interest on total OPEB liability	165,126
Effect of economic/demographic gains or losses	(341,388)
Effect of assumptions changes or inputs	531,149
Benefit payments	(346,237)
Balance as of June 30, 2024	<u>\$ 4,844,831</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.54% in 2023 to 3.65% in 2024.

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 (2.65%)	Current Discount	1% Increase (4.65%)
Total OPEB Implied Subsidy Liability	<u>\$ 5,307,327</u>	<u>\$ 4,844,831</u>	<u>\$ 4,438,117</u>

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 Discount	1% Increase
Total OPEB Implied Subsidy Liability	<u>\$ 4,344,631</u>	<u>\$ 4,844,831</u>	<u>\$ 5,452,711</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

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, 2024, the District recognized OPEB income of \$34,384. At June 30, 2024, 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	\$ -	\$ 596,875
Changes of assumptions or inputs	690,357	559,983
Benefit Payments	349,302	-
	\$ 1,039,659	\$ 1,156,858
Net deferred Outflow / (Inflow) of resources		\$ (117,199)

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

	Year	Amount
	2025	\$ (91,871)
	2026	(88,863)
	2027	(60,632)
	2028	(50,123)
	2029	(50,121)
	Thereafter	(124,891)
		(466,501)
	Benefit Payments	349,302
Net deferred Outflow / (Inflow) of resources		\$ (117,199)

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, 2024

D. Postemployment Health Care Plan - RHIA (continued)

Contributions:

PERS employers contributed 0.05 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, 2024, the District reported an asset of \$939,906 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2023. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2020 and rolled forward to the measurement date of June 30, 2023. 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, 2024, the District's proportion was 0.2566886% compared to its proportion of 0.21368056% measured as of June 30, 2023.

For the year ended June 30, 2024, the District recognized OPEB income of \$93,084. At June 30, 2024, 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	\$ -	\$ 23,597
Changes of assumptions	-	10,134
Net differences between projected and actual earnings on investments	2,666	-
Changes in proportionate share	4,795	75,247
Contributions subsequent to the measurement date	745	-
	\$ 8,206	\$ 108,978
Net deferred Outflow / (Inflow) of resources		\$ (100,772)

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

D. Postemployment Health Care Plan - RHIA (continued)

Contributions subsequent to the measurement date but before the end of the District's reporting period will be recognized in the subsequent fiscal year. 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
	2025	\$ (96,002)
	2026	(52,709)
	2027	34,736
	2028	12,458
	2029	-
		(101,517)
Contributions subsequent to the measurement date		745
Net deferred Outflow / (Inflow) of resources		\$ (100,772)

Actuarial assumptions:

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions are based on the 2020 experience study, which reviewed the experience for the four-year period ended on December 31, 2020. 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 6.90 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 (5.9 percent) or 1-percentage-point higher (7.9 percent) than the current discount rate:

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

D. Postemployment Health Care Plan -RHIA (continued)

	1% Decrease (5.9%)	Current Discount Rate	1% Increase (7.9%)
Employers' Net Pension Liability (Asset)			
Defined Benefit Pension Plan:	<u>\$ (759,282)</u>	<u>\$ (939,906)</u>	<u>\$ (854,376)</u>

Oregon PERS produces an independently audited ACFR which can be found at:
<http://www.oregon.gov/pers/Documents/Financials/ACFR/2023-ACFR.pdf>.

E. Aggregation of Pension and OPEB Information

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	\$ 43,655,568	\$ 25,953,117
Other postemployment benefit deferrals - RHIA	8,206	108,978
Other postemployment benefit deferrals - implied subsidy	1,039,659	1,156,858
Totals	<u>\$ 44,703,433</u>	<u>\$ 27,218,953</u>

The District recognized pension expense of \$3,177,989. OPEB income is aggregated as follows:

	OPEB (Income)
Postemployment Health Care Plan - RHIA	<u>\$ (93,084)</u>
Postemployment Health Care Plan - Implied subsidy	<u>(34,384)</u>
	<u>\$ (127,468)</u>

F. Contingencies

The District is the defendant in various tort claims. Any fees and potential verdict against the District are expected to be covered by the District's insurance.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

G. Subsequent Events

The District finished various district-wide projects in the fall of 2024. These included major site improvements and HVAC replacement at Highland Hills Elementary and a covered sidewalk at Desert View Elementary school. These projects were funded by 2020 bond proceeds and ESSER grant funds.

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.

H. Tax Abatements

The District is subject to tax abatements granted by Umatilla County. Umatilla County grants exemptions from property taxes within enterprise zones and under the strategic investment program as authorized in ORS 285C.

District property tax revenues were reduced as follows:

Long-term Rural Enterprise Zones	\$ 10,479,237
Strategic Investment Program	<u>6,191,931</u>
	<u><u>\$ 16,671,168</u></u>

I. Related Party Transactions

During the fiscal year ended June 30, 2024, there were no transactions with related parties that are required to be disclosed.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

J. Prior Period Adjustment

During the fiscal year ended June 30, 2024, the government identified certain lease assets that were not previously recognized in the financial statements. This oversight resulted in the understatement of both lease assets and accumulated amortization of lease assets. The differences are detailed below:

	Balance at July 1, 2023
Lease assets as reported	\$ 3,488,795
Accumulated amortization as reported	(2,242,418)
Net lease assets as reported	<u>1,246,377</u>
Lease assets as adjusted	3,550,522
Accumulated amortization as adjusted	(2,130,296)
Net lease assets as adjusted	<u>1,420,226</u>
 Prior period adjustment	 <u>\$ 173,849</u>

During the fiscal year ended June 30, 2024, the government identified an error in the classification of unearned income. In the prior period, unearned income was incorrectly reported as deferred inflows of resources. This misclassification resulted in the overstatement of deferred inflows of resources and the understatement of liabilities. The difference is detailed below:

6/30/23 unearned revenue as reported	\$ -
6/30/23 unearned revenue as adjusted	1,331,140
Prior period adjustment	<u>\$ (1,331,140)</u>

The two prior period adjustments are accumulated below:

Beginning net position July 1, 2023	\$ 41,441,752
Prior period adjustment	(1,157,291)
Beginning net position July 1, 2023, restated	<u>\$ 40,284,461</u>

Neither adjustment affects the beginning fund balance of governmental funds.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2024

J. Prior Period Adjustment (continued)

During the current audit, it was noticed that land previously purchased by the District had been included in prior Construction-in-Progress and Buildings and Improvements due to being purchased with the bond funds. Beginning balances in the report were adjusted to show the correct split of Land, Construction-in-Progress and Buildings and Improvements. The effect on net position, however, is zero since it is just a reclassification of capital assets.

REQUIRED SUPPLEMENTARY INFORMATION



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of Proportionate Share of the Net Pension Liability
(amounts expressed in thousands)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<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)	0.023%	0.080%	0.249%	0.257%	0.251%	0.256%	0.243%	0.233%	0.258%	0.244%
Proportionate share of the net pension liability (asset)	\$ 4,216	\$12,198	\$29,854	\$56,168	\$43,455	\$38,820	\$32,755	\$35,018	\$14,812	\$ (5,525)
Covered payroll	\$ 39,075	\$34,577	\$32,152	\$30,203	\$28,015	\$28,412	\$26,850	\$24,863	\$23,177	\$21,054
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	10.79%	35.28%	92.85%	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)	81.70%	84.60%	87.60%	75.80%	80.20%	82.07%	83.12%	80.53%	91.88%	103.59%

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of Pension Contributions
(amounts expressed in thousands)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contributions	\$ 3,836	\$ 3,679	\$ 6,116	\$ 5,695	\$ 5,580	\$ 3,850	\$ 3,727	\$ 2,473	\$ 2,373	\$ 2,422
Contributions in relation to contractually required contributions	<u>(3,836)</u>	<u>(3,679)</u>	<u>(6,116)</u>	<u>(5,695)</u>	<u>(5,580)</u>	<u>(3,850)</u>	<u>(3,727)</u>	<u>(2,473)</u>	<u>(2,373)</u>	<u>(2,422)</u>
Contribution deficiency (excess)	<u>\$ -</u>									
Covered payroll	\$ 42,220	\$ 39,075	\$ 34,577	\$ 32,152	\$ 30,203	\$ 28,015	\$ 28,412	\$ 26,850	\$ 24,863	\$ 23,177
Contributions as a percentage of covered payroll	9.08%	9.42%	17.69%	17.71%	18.48%	13.74%	13.12%	9.21%	9.55%	10.45%

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of Proportionate Share of the Net OPEB Liability - RHIA
(amounts expressed in thousands)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net OPEB liability (asset)	0.257%	0.214%	0.223%	0.350%	0.256%	0.250%	0.232%
Proportionate share of the net pension OPEB (asset)	\$ (940)	\$ (759)	\$ (766)	\$ (712)	\$ (494)	\$ (279)	\$ (97)
Covered payroll	\$ 39,075	\$ 34,577	\$ 32,152	\$ 30,203	\$ 28,015	\$ 28,412	\$ 26,850
Proportionate share of the net pension OPEB (asset) as a percentage of its covered payroll	-2.41%	-2.20%	-2.38%	-2.36%	-1.76%	-0.98%	-0.36%
Plan fiduciary net position as a percentage of the total OPEB liability	201.60%	194.60%	183.90%	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
(amounts expressed in thousands)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 8	\$ 6	\$ 13	\$ 6	\$ 18	\$ 120	\$ 128
Contributions in relation to contractually required contributions	<u>(8)</u>	<u>(6)</u>	<u>(13)</u>	<u>(6)</u>	<u>(18)</u>	<u>(120)</u>	<u>(128)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>					
Covered payroll	\$ 42,220	\$ 39,075	\$ 34,577	\$ 32,152	\$ 30,203	\$ 28,015	\$ 28,412
Contributions as a percentage of covered payroll	0.02%	0.02%	0.04%	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
(amounts expressed in thousands)

	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability							
Service Cost	\$ 242	\$ 296	\$ 307	\$ 251	\$ 284	\$ 283	\$ 303
Interest on total OPEB liability	165	111	122	180	211	207	184
Effect of economic/demographic gains or losses	(342)	-	(382)	-	(45)	-	-
Effect of assumptions changes or inputs	531	(462)	(45)	359	(134)	(104)	(268)
Benefit payments	<u>(346)</u>	<u>(346)</u>	<u>(429)</u>	<u>(526)</u>	<u>(662)</u>	<u>(773)</u>	<u>(938)</u>
Net change in OPEB liability	249	(401)	(428)	264	(346)	(387)	(719)
Total OPEB Liability, beginning	<u>4,594</u>	<u>4,995</u>	<u>5,423</u>	<u>5,159</u>	<u>5,504</u>	<u>5,891</u>	<u>6,610</u>
Total OPEB, ending	<u>\$ 4,843</u>	<u>\$ 4,594</u>	<u>\$ 4,995</u>	<u>\$ 5,423</u>	<u>\$ 5,159</u>	<u>\$ 5,504</u>	<u>\$ 5,891</u>
Covered-employee payroll	\$ 42,220	\$ 39,075	\$ 34,577	\$ 32,152	\$ 30,203	\$ 28,015	\$ 28,412
Total OPEB liability as a percentage of covered payroll	11.47%	11.76%	14.45%	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, 2024

Implied Subsidy Assets

There are no assets accumulated in a trust that meet the GASB criteria for the purpose of paying benefits of the postemployment health care plan.

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 II Grant Fund
- Food Service Program Fund
- Hermiston Education Foundation Fund
- ESSER Jump Start Kindergarten Grant Fund
- IDEA Equipment and Supplies Grant Fund
- CTE Career Pathways Fund
- Title III Grant Fund
- Title II A Grant Fund
- Title I A Fund
- Insurance Reserve Fund
- Carl Perkins Fund
- High School Success Grant Fund
- Classrooms Needs Grant Fund
- Title I C Grant Fund
- IDEA Grant Fund
- Youth Transition Program Grant Fund
- SB 622 Technology Fund
- Facility Grant Fund
- Summer Learning Grants Fund
- Gifts and Donations Fund
- Columbia Basin Apprenticeship Grant Fund
- Vendor Contracts Fund
- Early Literacy Success Grant Fund
- PERS Reserve 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
- IDEA ARP Grant Fund
- ARP Homeless Children and Youth Grant Fund

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

**COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS**

June 30, 2024

Special Revenue Funds

	Biennium Reserve Fund	ESSER II Grant Fund	Food Service Program Fund	Hermiston Education Foundation Fund	ESSER Jump Start Kindergarten Grant Fund	IDEA Equip. & Supplies Grant Fund	CTE Career Pathways Fund	TITLE III Grant Fund	TITLE II A Grant Fund	TITLE I A Grant Fund	Insurance Reserve Fund
ASSETS											
Cash and cash equivalents	\$ 40,000	\$ -	\$ 260,171	\$ 4,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,250
Investments	2,850,000	-	3,255,649	-	-	-	-	-	-	-	633,857
Receivables:											
Intergovernmental	-	-	462,921	-	5,544	-	19,312	11,591	17,272	299,370	-
Donations and other	-	-	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	5,593	-	-
Inventory	-	-	74,926	-	-	-	-	-	-	-	-
Total assets	\$ 2,890,000	\$ -	\$ 4,053,667	\$ 4,236	\$ 5,544	\$ -	\$ 19,312	\$ 11,591	\$ 22,865	\$ 299,370	\$ 720,107
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES											
Liabilities:											
Accounts payable	\$ -	\$ -	\$ 121,170	\$ -	\$ 964	\$ -	\$ 1,379	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	35,115	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	4,580	-	17,933	11,591	22,865	299,370	-
Total liabilities	-	-	156,285	-	5,544	-	19,312	11,591	22,865	299,370	-
Deferred inflows of resources:	-	-	462,921	-	-	-	-	-	-	-	-
Fund balances:											
Nonspendable	-	-	74,926	-	-	-	-	-	5,593	-	-
Restricted	-	-	-	4,236	-	-	-	-	-	-	-
Committed	2,890,000	-	3,359,535	-	-	-	-	-	-	-	720,107
Unassigned	-	-	-	-	-	-	-	-	(5,593)	-	-
Total fund balances	2,890,000	-	3,434,461	4,236	-	-	-	-	-	-	720,107
Total liabilities, deferred inflows of resources and fund balances	\$ 2,890,000	\$ -	\$ 4,053,667	\$ 4,236	\$ 5,544	\$ -	\$ 19,312	\$ 11,591	\$ 22,865	\$ 299,370	\$ 720,107

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

**COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)**

June 30, 2024

	Special Revenue Funds											
	Carl Perkins Fund	High School Success Grant Fund	Classroom Needs Grant Fund	TITLE I C Grant Fund	IDEA Grant Fund	YTP Grant Fund	SB 622 Technology Fund	Facility Grant Fund	Summer Learning Grants Fund	Gifts and Donations Fund	Columbia Basin Apprenticeship Grant Fund	Vendor Contracts Fund
ASSETS												
Cash and cash equivalents	\$ -	\$ -	\$ 52,809	\$ -	\$ -	\$ -	\$ 143,823	\$ 14,571	\$ -	\$ 341,211	\$ 250,000	\$ 8,408
Investments	-	-	954,193	-	-	-	897,970	3,524,175	-	-	1,250,000	-
Receivables:												
Intergovernmental	428	251,506	-	-	291,471	25,347	-	-	37,222	-	-	-
Donations and other	-	-	-	-	-	-	-	-	-	21,428	-	-
Prepaid Items	-	-	-	-	-	-	-	-	1,795	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 428</u>	<u>\$ 251,506</u>	<u>\$1,007,002</u>	<u>\$ -</u>	<u>\$ 291,471</u>	<u>\$ 25,347</u>	<u>\$1,041,793</u>	<u>\$3,538,746</u>	<u>\$ 39,017</u>	<u>\$ 362,639</u>	<u>\$1,500,000</u>	<u>\$ 8,408</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES												
Liabilities:												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 50,356	\$ -	\$ 600	\$ -	\$ 3,073	\$ 10,349	\$ -	\$ -
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	428	251,506	-	-	241,115	25,347	-	-	35,944	-	-	-
Total liabilities	<u>428</u>	<u>251,506</u>	<u>-</u>	<u>-</u>	<u>291,471</u>	<u>25,347</u>	<u>600</u>	<u>-</u>	<u>39,017</u>	<u>10,349</u>	<u>-</u>	<u>-</u>
Deferred inflows of resources:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,482</u>	<u>25,347</u>	<u>-</u>	<u>-</u>	<u>37,222</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:												
Nonspendable	-	-	-	-	-	-	-	-	1,795	-	-	-
Restricted	-	-	-	-	-	-	-	3,538,746	-	352,290	1,500,000	8,408
Committed	-	-	1,007,002	-	-	-	1,041,193	-	-	-	-	-
Unassigned	-	-	-	-	(8,482)	(25,347)	-	-	(39,017)	-	-	-
Total fund balances	<u>-</u>	<u>-</u>	<u>1,007,002</u>	<u>-</u>	<u>(8,482)</u>	<u>(25,347)</u>	<u>1,041,193</u>	<u>3,538,746</u>	<u>(37,222)</u>	<u>352,290</u>	<u>1,500,000</u>	<u>8,408</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 428</u>	<u>\$ 251,506</u>	<u>\$1,007,002</u>	<u>\$ -</u>	<u>\$ 291,471</u>	<u>\$ 25,347</u>	<u>\$1,041,793</u>	<u>\$3,538,746</u>	<u>\$ 39,017</u>	<u>\$ 362,639</u>	<u>\$1,500,000</u>	<u>\$ 8,408</u>

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

Special Revenue Funds

	Early Literacy Success Grant Fund	PERS Reserve 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	IDEA ARP Grant Fund	ARP HCY Grant Fund	TOTALS
ASSETS												
Cash and cash equivalents	\$ 432,842	\$ 15,000	\$ 175,984	\$ 10,173	\$ -	\$ 463,722	\$ -	\$ 282,151	\$ 623,927	\$ -	\$ -	\$ 3,205,278
Investments	-	2,558,712	2,056,188	-	-	-	-	1,987,854	-	-	-	19,968,598
Receivables:												
Intergovernmental	-	-	-	-	156,420	-	13,987	-	-	-	-	1,592,391
Donations and other	-	-	-	-	-	-	-	-	-	-	-	21,428
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	7,388
Inventory	-	-	-	-	-	-	-	-	-	-	-	74,926
Total assets	<u>\$ 432,842</u>	<u>\$ 2,573,712</u>	<u>\$ 2,232,172</u>	<u>\$ 10,173</u>	<u>\$ 156,420</u>	<u>\$ 463,722</u>	<u>\$ 13,987</u>	<u>\$ 2,270,005</u>	<u>\$ 623,927</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,870,009</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES												
Liabilities:												
Accounts payable	\$ -	\$ -	\$ -	\$ 194	\$ -	\$ 12,204	\$ -	\$ -	\$ 51,192	\$ -	\$ -	\$ 251,481
Unearned revenue	432,842	-	-	-	-	-	-	-	-	-	-	467,957
Due to other funds	-	-	-	-	47,715	-	13,987	-	-	-	-	972,381
Total liabilities	<u>432,842</u>	<u>-</u>	<u>-</u>	<u>194</u>	<u>47,715</u>	<u>12,204</u>	<u>13,987</u>	<u>-</u>	<u>51,192</u>	<u>-</u>	<u>-</u>	<u>1,691,819</u>
Deferred inflows of resources:	-	-	-	-	-	-	-	-	-	-	-	533,972
Fund balances:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	82,314
Restricted	-	-	2,232,172	-	108,705	-	-	-	572,735	-	-	8,317,292
Committed	-	2,573,712	-	9,979	-	451,518	-	2,270,005	-	-	-	14,323,051
Unassigned	-	-	-	-	-	-	-	-	-	-	-	(78,439)
Total fund balances	<u>-</u>	<u>2,573,712</u>	<u>2,232,172</u>	<u>9,979</u>	<u>108,705</u>	<u>451,518</u>	<u>-</u>	<u>2,270,005</u>	<u>572,735</u>	<u>-</u>	<u>-</u>	<u>22,644,218</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 432,842</u>	<u>\$ 2,573,712</u>	<u>\$ 2,232,172</u>	<u>\$ 10,173</u>	<u>\$ 156,420</u>	<u>\$ 463,722</u>	<u>\$ 13,987</u>	<u>\$ 2,270,005</u>	<u>\$ 623,927</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,870,009</u>

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, 2024

	Special Revenue Funds										
	Biennium Reserve Fund	ESSER II Grant Fund	Food Service Program Fund	Hermiston Education Foundation Fund	ESSER Jump Start Kindergarten Grant Fund	IDEA Equip. & Supplies Grant Fund	CTE Career Pathways Fund	TITLE III Grant Fund	TITLE II A Grant Fund	TITLE I A Grant Fund	Insurance Reserve Fund
REVENUES:											
Investment interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and contributions	-	-	-	-	-	-	-	-	-	-	-
Charges from service	-	-	133,467	-	-	-	-	-	-	-	53,784
State school fund	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	594,038	-	-	-	21,849	-	-	-	-
Revenue from federal grants	-	619,363	1,960,779	-	39,250	25,835	-	148,338	299,118	1,553,863	-
Total revenues	-	619,363	2,688,284	-	39,250	25,835	21,849	148,338	299,118	1,553,863	53,784
EXPENDITURES:											
Instruction	-	472,013	-	-	39,250	25,835	21,849	1,366	-	1,531,165	2,503
Supporting services	-	147,350	-	-	-	-	-	14,032	299,118	3,407	22,213
Community and enterprise	-	-	2,659,382	-	-	-	-	132,940	-	19,291	-
Facilities acquisition	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	619,363	2,659,382	-	39,250	25,835	21,849	148,338	299,118	1,553,863	24,716
Excess (deficiency) of revenues over (under) expenditures	-	-	28,902	-	-	-	-	-	-	-	29,068
OTHER FINANCING SOURCES											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	28,902	-	-	-	-	-	-	-	29,068
FUND BALANCE - Beginning	2,890,000	-	3,405,559	4,236	-	-	-	-	-	-	691,039
FUND BALANCE - Ending	\$ 2,890,000	\$ -	\$ 3,434,461	\$ 4,236	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720,107

**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, 2024**

	Special Revenue Funds											
	Carl Perkins Fund	High School Success Grant Fund	Classroom Needs Grant Fund	TITLE I C Grant Fund	IDEA Grant Fund	YTP Grant Fund	SB 622 Technology Fund	Facility Grant Fund	Summer Learning Grants Fund	Gifts and Donations Fund	Columbia Basin Apprenticeship Grant Fund	Vendor Contracts Fund
REVENUES:												
Investment interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and contributions	-	-	-	-	-	-	-	-	-	338,733	-	-
Charges from service	-	-	-	-	-	-	16,816	-	-	-	-	-
State school fund	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	1,685,833	-	-	-	34,798	-	-	-	20,009	-	-
Revenue from federal grants	68,976	-	-	142,569	1,178,845	38,719	-	-	-	-	-	-
Total revenues	68,976	1,685,833	-	142,569	1,178,845	73,517	16,816	-	-	358,742	-	-
EXPENDITURES:												
Instruction	-	1,325,816	-	78,771	1,177,753	98,051	-	-	37,222	73,312	-	-
Supporting services	68,976	360,017	-	-	9,574	813	6,210	-	-	47,231	-	-
Community and enterprise	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition	-	-	-	-	-	-	-	84,540	-	-	-	-
Total expenditures	68,976	1,685,833	-	78,771	1,187,327	98,864	6,210	84,540	37,222	120,543	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	63,798	(8,482)	(25,347)	10,606	(84,540)	(37,222)	238,199	-	-
OTHER FINANCING SOURCES												
Sale of assets	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	-	63,798	(8,482)	(25,347)	10,606	(84,540)	(37,222)	238,199	-	-
FUND BALANCE - Beginning	-	-	1,007,002	(63,798)	-	-	1,030,587	3,623,286	-	114,091	1,500,000	8,408
FUND BALANCE - Ending	\$ -	\$ -	\$1,007,002	\$ -	\$ (8,482)	\$ (25,347)	\$ 1,041,193	\$3,538,746	\$ (37,222)	\$ 352,290	\$ 1,500,000	\$ 8,408

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, 2024**

Special Revenue Funds

	Early Literacy Success Grant Fund	PERS Reserve 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	IDEA ARP Grant Fund	ARP HCY Grant Fund	TOTALS
REVENUES:												
Investment interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and contributions	-	-	-	-	-	-	-	182,151	-	-	-	520,884
Charges from service	-	-	-	57,453	-	676,810	-	-	3,615	-	-	941,945
State school fund	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	156,420	-	-	-	-	-	-	2,512,947
Revenue from federal grants	-	-	-	-	-	-	85,515	-	-	-	-	6,161,170
Total revenues	-	-	-	57,453	156,420	676,810	85,515	182,151	3,615	-	-	10,136,946
EXPENDITURES:												
Instruction	-	-	-	-	152,008	570,769	-	-	497,610	-	-	6,105,293
Supporting services	-	-	-	156,369	-	-	85,515	-	-	-	-	1,220,825
Community and enterprise	-	-	-	-	-	-	-	-	-	-	-	2,811,613
Facilities acquisition	-	-	-	-	-	-	-	-	-	-	-	84,540
Total expenditures	-	-	-	156,369	152,008	570,769	85,515	-	497,610	-	-	10,222,271
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(98,916)	4,412	106,041	-	182,151	(493,995)	-	-	(85,325)
OTHER FINANCING SOURCES												
Sale of capital assets	-	-	-	-	-	-	-	-	1,011,344	-	-	1,011,344
Total other financing sources	-	-	-	-	-	-	-	-	1,011,344	-	-	1,011,344
Net change in fund balance	-	-	-	(98,916)	4,412	106,041	-	182,151	517,349	-	-	926,019
FUND BALANCE - Beginning	-	2,573,712	2,232,172	108,895	104,293	345,477	-	2,087,854	55,386	-	-	21,718,199
FUND BALANCE - Ending	\$ -	\$ 2,573,712	\$ 2,232,172	\$ 9,979	\$ 108,705	\$ 451,518	\$ -	\$ 2,270,005	\$ 572,735	\$ -	\$ -	\$ 22,644,218

BUDGETARY COMPARISON SCHEDULES



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

Governmental Funds

Special Revenues Funds

- Biennium Reserve Fund
- ESSER II Grant Fund
- Food Service Program Fund
- Hermiston Education Foundation Gifts Fund
- ESSER Jump Start Kindergarten Grant Fund
- IDEA Equipment and Supplies Grant Fund
- CTE Career Pathway Program Grant Fund
- Title III Grant Fund
- Title II A Grant Fund
- Title I A Fund
- Insurance Reserve Fund
- Carl Perkins Fund
- High School Success Grant Fund
- Classroom Needs Grant Fund
- Title I C Grant Fund
- IDEA Grant Fund
- Youth Transition Program Grant Fund
- SB 622 Technology Fund
- Facility Grant Fund
- Summer Learning Grants Fund
- Gifts and Donations Fund
- Columbia Basin Apprenticeship Grant Fund
- Vendor Contracts Fund
- Early Literacy Success Grant Fund
- PERS Reserve 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
- IDEA ARP Grant Fund
- ARP Homeless Children and Youth Grant Fund

Capital Projects Fund

- Construction Bond Fund

Debt Service Funds

- PERS Debt Service Fund
- Debt Service Fund

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, 2024

	<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	-	-	-	-
Total expenditures	-	-	-	-
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers In	-	-	-	-
Transfers out	(1,450,000)	(1,450,000)	-	1,450,000
Total other financing sources (uses)	(1,450,000)	(1,450,000)	-	1,450,000
Net change in fund balance	(1,450,000)	(1,450,000)	-	1,450,000
<u>FUND BALANCE - BEGINNING</u>	2,890,000	2,890,000	2,890,000	-
<u>FUND BALANCE - ENDING</u>	<u>\$ 1,440,000</u>	<u>\$ 1,440,000</u>	<u>\$ 2,890,000</u>	<u>\$ 1,450,000</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, 2024

	<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	<u>\$ 1,025,000</u>	<u>\$ 1,025,000</u>	<u>\$ 619,363</u>	<u>\$ (405,637)</u>
Total revenues	<u>1,025,000</u>	<u>1,025,000</u>	<u>619,363</u>	<u>(405,637)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	450,000	475,000	472,013	2,987
Support services	<u>575,000</u>	<u>550,000</u>	<u>147,350</u>	<u>402,650</u>
Total expenditures	<u>1,025,000</u>	<u>1,025,000</u>	<u>619,363</u>	<u>405,637</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
FOOD SERVICE PROGRAM FUND
For the fiscal year ended June 30, 2024

	<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	\$ 90,000	\$ 90,000	\$ 133,467	\$ 43,467
State sources	328,000	328,000	594,038	266,038
Federal sources	1,650,000	1,650,000	1,960,779	310,779
 Total revenues	 2,068,000	 2,068,000	 2,688,284	 620,284
<u>EXPENDITURES:</u>				
Current:				
Community & Enterprise services	3,906,394	3,906,394	2,659,382	1,247,012
 Total expenditures	 3,906,394	 3,906,394	 2,659,382	 1,247,012
 Net change in fund balance	 (1,838,394)	 (1,838,394)	 28,902	 1,867,296
<u>FUND BALANCE - BEGINNING</u>	<u>2,238,394</u>	<u>2,238,394</u>	<u>3,405,559</u>	<u>1,167,165</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 3,434,461</u>	<u>\$ 3,034,461</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, 2024

	<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	\$ 90,700	\$ 90,700	\$ -	\$ (90,700)
Total revenues	<u>90,700</u>	<u>90,700</u>	<u>-</u>	<u>(90,700)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>95,000</u>	<u>95,000</u>	<u>-</u>	<u>95,000</u>
Total expenditures	<u>95,000</u>	<u>95,000</u>	<u>-</u>	<u>95,000</u>
Net change in fund balance	(4,300)	(4,300)	-	4,300
<u>FUND BALANCE - BEGINNING</u>	<u>4,300</u>	<u>4,300</u>	<u>4,236</u>	<u>(64)</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 JUMP START KINDERGARTEN GRANT FUND
For the fiscal year ended June 30, 2024

	<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	\$ 296,708	\$ 296,708	\$ 39,250	\$ (257,458)
Total revenues	<u>296,708</u>	<u>296,708</u>	<u>39,250</u>	<u>(257,458)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>296,708</u>	<u>296,708</u>	<u>39,250</u>	<u>257,458</u>
Total expenditures	<u>296,708</u>	<u>296,708</u>	<u>39,250</u>	<u>257,458</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 EQUIPMENT AND SUPPLIES GRANT FUND
For the fiscal year ended June 30, 2024

	<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	\$ 25,250	\$ 26,250	\$ 25,835	\$ (415)
Total revenues	<u>25,250</u>	<u>26,250</u>	<u>25,835</u>	<u>(415)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	15,250	25,850	25,835	15
Support services	10,000	400	-	400
Total expenditures	<u>25,250</u>	<u>26,250</u>	<u>25,835</u>	<u>415</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 DETAILED REVENUES - BUDGET AND ACTUAL
CTE CAREER PATHWAY PROGRAM GRANT FUND
For the fiscal year ended June 30, 2024

	<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	\$ 212,650	\$ 212,650	\$ 21,849	\$ (190,801)
Total revenues	<u>212,650</u>	<u>212,650</u>	<u>21,849</u>	<u>(190,801)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	207,650	207,650	21,849	185,801
Support services	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>212,650</u>	<u>212,650</u>	<u>21,849</u>	<u>190,801</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, 2024

	<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	\$ 270,357	\$ 270,357	\$ 148,338	\$ (122,019)
Total revenues	<u>270,357</u>	<u>270,357</u>	<u>148,338</u>	<u>(122,019)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	2,675	2,675	1,366	1,309
Supporting services	135,274	110,274	14,032	96,242
Community and enterprise services	132,408	157,408	132,940	24,468
Total expenditures	<u>270,357</u>	<u>270,357</u>	<u>148,338</u>	<u>122,019</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, 2024

	<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	\$ 394,763	\$ 394,763	\$ 299,118	\$ (95,645)
Total revenues	394,763	394,763	299,118	(95,645)
<u>EXPENDITURES:</u>				
Current:				
Supporting services	394,763	394,763	299,118	95,645
Total expenditures	394,763	394,763	299,118	95,645
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 GRANT FUND
For the fiscal year ended June 30, 2024

	<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	\$ 1,815,015	\$ 1,815,015	\$ 1,553,863	\$ (261,152)
Total revenues	<u>1,815,015</u>	<u>1,815,015</u>	<u>1,553,863</u>	<u>(261,152)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,743,401	1,708,401	1,531,165	177,236
Supporting services	35,314	70,314	3,407	66,907
Community services	36,300	36,300	19,291	17,009
Total expenditures	<u>1,815,015</u>	<u>1,815,015</u>	<u>1,553,863</u>	<u>261,152</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
INSURANCE RESERVE FUND
For the fiscal year ended June 30, 2024

	<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	\$ -	\$ -	\$ 53,784	\$ 53,784
Total revenues	-	-	53,784	53,784
<u>EXPENDITURES:</u>				
Current:				
Instruction	69,000	69,000	2,503	66,497
Supporting services	625,000	625,000	22,213	602,787
Total expenditures	694,000	694,000	24,716	669,284
Net change in fund balance	(694,000)	(694,000)	29,068	723,068
<u>FUND BALANCE - BEGINNING</u>	694,000	694,000	691,039	(2,961)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 720,107</u>	<u>\$ 720,107</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, 2024

	<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	\$ 90,000	\$ 90,000	\$ 68,976	\$ (21,024)
Total revenues	90,000	90,000	68,976	(21,024)
<u>EXPENDITURES:</u>				
Current:				
Support services	90,000	90,000	68,976	21,024
Total expenditures	90,000	90,000	68,976	21,024
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
HIGH SCHOOL SUCCESS GRANT FUND
For the fiscal year ended June 30, 2024

	<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	\$ 2,038,892	\$ 2,059,892	\$ 1,685,833	\$ (374,059)
Total revenues	<u>2,038,892</u>	<u>2,059,892</u>	<u>1,685,833</u>	<u>(374,059)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,623,618	1,644,618	1,325,816	318,802
Support services	415,274	415,274	360,017	55,257
Total expenditures	<u>2,038,892</u>	<u>2,059,892</u>	<u>1,685,833</u>	<u>374,059</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, 2024

	<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	703,000	703,000	-	703,000
Supporting services	340,000	340,000	-	340,000
Total expenditures	1,043,000	1,043,000	-	1,043,000
Net change in fund balance	(1,043,000)	(1,043,000)	-	1,043,000
<u>FUND BALANCE - BEGINNING</u>	1,043,000	1,043,000	1,007,002	(35,998)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,007,002</u>	<u>\$ 1,007,002</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, 2024

	<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	\$ 118,308	\$ 118,308	\$ 142,569	\$ 24,261
Total revenues	<u>118,308</u>	<u>118,308</u>	<u>142,569</u>	<u>24,261</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>118,308</u>	<u>118,308</u>	<u>78,771</u>	<u>39,537</u>
Total expenditures	<u>118,308</u>	<u>118,308</u>	<u>78,771</u>	<u>39,537</u>
Net change in fund balance	-	-	63,798	63,798
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>(63,798)</u>	<u>(63,798)</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, 2024

	<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	\$ 1,445,580	\$ 1,445,580	\$ 1,178,845	\$ (266,735)
Total revenues	<u>1,445,580</u>	<u>1,445,580</u>	<u>1,178,845</u>	<u>(266,735)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,389,580	1,359,580	1,177,753	181,827
Supporting services	<u>56,000</u>	<u>86,000</u>	<u>9,574</u>	<u>76,426</u>
Total expenditures	<u>1,445,580</u>	<u>1,445,580</u>	<u>1,187,327</u>	<u>258,253</u>
Net change in fund balance	-	-	(8,482)	(8,482)
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (8,482)</u>	<u>\$ (8,482)</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, 2024

	<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	\$ 47,089	\$ 47,089	\$ 34,798	\$ (12,291)
Federal sources	52,394	52,394	38,719	(13,675)
Total revenues	<u>99,483</u>	<u>99,483</u>	<u>73,517</u>	<u>(25,966)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	98,483	98,483	98,051	432
Supporting services	1,000	1,000	813	187
Total expenditures	<u>99,483</u>	<u>99,483</u>	<u>98,864</u>	<u>619</u>
Net change in fund balance	-	-	(25,347)	(25,347)
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,347)</u>	<u>\$ (25,347)</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, 2024

	<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	\$ -	\$ -	\$ 16,816	\$ 16,816
Total revenues	-	-	16,816	16,816
<u>EXPENDITURES:</u>				
Current:				
Supporting services	1,003,000	1,003,000	6,210	996,790
Total expenditures	1,003,000	1,003,000	6,210	996,790
Net change in fund balance	(1,003,000)	(1,003,000)	10,606	1,013,606
<u>FUND BALANCE - BEGINNING</u>	<u>1,003,000</u>	<u>1,003,000</u>	<u>1,030,587</u>	<u>27,587</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,041,193</u>	<u>\$ 1,041,193</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, 2024

	<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	700,000	700,000	-	700,000
Facility Acquisition/Construction	2,440,000	2,440,000	84,540	2,355,460
Total expenditures	3,140,000	3,140,000	84,540	3,055,460
Net change in fund balance	(3,140,000)	(3,140,000)	(84,540)	3,055,460
<u>FUND BALANCE - BEGINNING</u>	3,140,000	3,140,000	3,623,286	483,286
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,538,746</u>	<u>\$ 3,538,746</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, 2024

	<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	\$ 253,465	\$ 253,465	\$ -	\$ (253,465)
Total revenues	<u>253,465</u>	<u>253,465</u>	<u>-</u>	<u>(253,465)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	248,465	248,465	37,222	211,243
Community & Enterprise services	5,000	5,000	-	5,000
Total expenditures	<u>253,465</u>	<u>253,465</u>	<u>37,222</u>	<u>216,243</u>
Net change in fund balance	-	-	(37,222)	(37,222)
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (37,222)</u>	<u>\$ (37,222)</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, 2024

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 275,050	\$ 275,050	\$ 338,733	\$ 63,683
State sources	20,000	20,000	20,009	9
Total revenues	<u>295,050</u>	<u>295,050</u>	<u>358,742</u>	<u>63,692</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	451,451	451,451	73,312	378,139
Supporting services	143,599	143,599	47,231	96,368
Total expenditures	<u>595,050</u>	<u>595,050</u>	<u>120,543</u>	<u>474,507</u>
Net change in fund balance	(300,000)	(300,000)	238,199	538,199
<u>FUND BALANCE - BEGINNING</u>	<u>300,000</u>	<u>300,000</u>	<u>114,091</u>	<u>(185,909)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 352,290</u>	<u>\$ 352,290</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COLUMBIA BASIN APPRENTICESHIP GRANT FUND
For the fiscal year ended June 30, 2024

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	1,500,000	1,500,000	-	(1,500,000)
Total revenues	1,500,000	1,500,000	-	(1,500,000)
<u>EXPENDITURES:</u>				
Current:				
Instruction	100,000	100,000	-	100,000
Facility Acquisition/Construction	1,400,000	1,400,000	-	1,400,000
Total expenditures	1,500,000	1,500,000	-	1,500,000
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	1,500,000	1,500,000
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,500,000</u>	<u>\$ 1,500,000</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, 2024

	<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	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>				
Current:				
Instruction	8,500	8,500	-	8,500
Total expenditures	8,500	8,500	-	8,500
Net change in fund balance	(8,500)	(8,500)	-	8,500
<u>FUND BALANCE - BEGINNING</u>	8,500	8,500	8,408	(92)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,408</u>	<u>\$ 8,408</u>

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, 2024

	<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	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>				
Contingency	573,725	573,725	-	573,725
Total expenditures	573,725	573,725	-	573,725
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(573,725)	(573,725)	-	573,725
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	(1,250,000)	(1,250,000)	-	1,250,000
Net change in fund balance	(1,823,725)	(1,823,725)	-	1,823,725
<u>FUND BALANCE - BEGINNING</u>	2,573,725	2,573,725	2,573,712	(13)
<u>FUND BALANCE - ENDING</u>	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>\$ 2,573,712</u>	<u>\$ 1,823,712</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, 2024

	<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	2,235,000	2,235,000	-	2,235,000
Total expenditures	2,235,000	2,235,000	-	2,235,000
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>	(2,235,000)	(2,235,000)	-	2,235,000
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	48,000	48,000	-	(48,000)
Net change in fund balance	(2,187,000)	(2,187,000)	-	2,187,000
<u>FUND BALANCE - BEGINNING</u>	2,187,000	2,187,000	2,232,172	45,172
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,232,172</u>	<u>\$ 2,232,172</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, 2024

	<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	\$ 84,701	\$ 84,701	\$ 57,453	\$ (27,248)
Total revenues	84,701	84,701	57,453	(27,248)
<u>EXPENDITURES:</u>				
Current:				
Supporting services	204,701	204,701	156,369	48,332
Total expenditures	204,701	204,701	156,369	48,332
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(120,000)	(120,000)	(98,916)	21,084
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	100,000	100,000	-	(100,000)
Net change in fund balance	(20,000)	(20,000)	(98,916)	(78,916)
<u>FUND BALANCE - BEGINNING</u>	20,000	20,000	108,895	88,895
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 9,979	\$ 9,979

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, 2024

	<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	\$ 75,000	\$ 75,000	\$ 156,420	\$ 81,420
Total revenue	<u>75,000</u>	<u>75,000</u>	<u>156,420</u>	<u>81,420</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	157,409	157,409	152,008	5,401
Total expenditures	<u>157,409</u>	<u>157,409</u>	<u>152,008</u>	<u>5,401</u>
Net change in fund balance	(82,409)	(82,409)	4,412	86,821
<u>FUND BALANCE - BEGINNING</u>	<u>82,409</u>	<u>82,409</u>	<u>104,293</u>	<u>21,884</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,705</u>	<u>\$ 108,705</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, 2024

	<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	\$ 650,000	\$ 650,000	\$ 676,810	\$ 26,810
Total revenue	<u>650,000</u>	<u>650,000</u>	<u>676,810</u>	<u>26,810</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>950,000</u>	<u>950,000</u>	<u>570,769</u>	<u>379,231</u>
Total expenditures	<u>950,000</u>	<u>950,000</u>	<u>570,769</u>	<u>379,231</u>
Net change in fund balance	(300,000)	(300,000)	106,041	406,041
<u>FUND BALANCE - BEGINNING</u>	<u>300,000</u>	<u>300,000</u>	<u>345,477</u>	<u>45,477</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 451,518</u>	<u>\$ 451,518</u>

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, 2024

	<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	\$ 140,257	\$ 140,257	\$ 85,515	\$ (54,742)
Total revenues	<u>140,257</u>	<u>140,257</u>	<u>85,515</u>	<u>(54,742)</u>
<u>EXPENDITURES:</u>				
Current:				
Supporting services	<u>140,257</u>	<u>140,257</u>	<u>85,515</u>	<u>54,742</u>
Total expenditures	<u>140,257</u>	<u>140,257</u>	<u>85,515</u>	<u>54,742</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

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE RESERVE FUND
For the fiscal year ended June 30, 2024

	<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	\$ -	\$ -	\$ 182,151	\$ 182,151
<u>EXPENDITURES:</u>				
Current:				
Supporting services	565,000	565,000	-	565,000
Facilities acquisition and construction	1,400,000	1,400,000	-	1,400,000
Contingency	50,000	50,000	-	50,000
Total expenditures	<u>2,015,000</u>	<u>2,015,000</u>	<u>-</u>	<u>2,015,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(2,015,000)	(2,015,000)	182,151	2,197,151
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>(2,000)</u>
Net Change in fund balance	(2,013,000)	(2,013,000)	182,151	2,195,151
<u>FUND BALANCE - BEGINNING</u>	<u>2,013,000</u>	<u>2,013,000</u>	<u>2,087,854</u>	<u>74,854</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,270,005</u>	<u>\$ 2,270,005</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, 2024

	<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	\$ -	\$ -	\$ 3,615	\$ 3,615
Total revenues	-	-	3,615	3,615
<u>EXPENDITURES:</u>				
Current:				
Instruction	508,600	508,600	497,610	10,990
Total expenditures	508,600	508,600	497,610	10,990
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>	(508,600)	(508,600)	(493,995)	14,605
<u>OTHER FINANCING SOURCES:</u>				
Sale of capital assets	450,000	450,000	1,011,344	561,344
Net change in fund balance	(58,600)	(58,600)	517,349	575,949
<u>FUND BALANCE - BEGINNING</u>	58,600	58,600	55,386	(3,214)
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 572,735	\$ 572,735

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
IDEA ARP GRANT FUND
For the fiscal year ended June 30, 2024

	<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	\$ 3,500	\$ 3,500	\$ -	\$ (3,500)
Total revenues	3,500	3,500	-	(3,500)
<u>EXPENDITURES:</u>				
Current:				
Instruction	3,500	3,500	-	3,500
Total expenditures	3,500	3,500	-	3,500
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
ARP HOMELESS CHILDREN AND YOUTH GRANT FUND
For the fiscal year ended June 30, 2024

	<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	\$ 33,500	\$ 33,500	\$ -	\$ (33,500)
Total revenues	33,500	33,500	-	(33,500)
<u>EXPENDITURES:</u>				
Current:				
Supporting services	33,500	33,500	-	33,500
Total expenditures	33,500	33,500	-	33,500
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
CONSTRUCTION BOND FUND
For the fiscal year ended June 30, 2024

	<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	\$ 150,000	\$ 150,000	\$ 454,428	\$ 304,428
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,000	1,000	-	1,000
Facilities acquisition and construction	18,732,247	18,732,247	6,368,859	12,363,388
Total expenditures	18,733,247	18,733,247	6,368,859	12,364,388
Net Change in fund balance	(18,583,247)	(18,583,247)	(5,914,431)	12,668,816
<u>FUND BALANCE - BEGINNING</u>	18,583,247	18,583,247	13,235,162	(5,348,085)
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 7,320,731	\$ 7,320,731

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PERS DEBT SERVICE FUND
For the fiscal year ended June 30, 2024

	<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	\$ 6,718,985	\$ 6,718,985	\$ 6,785,132	\$ 66,147
Total revenues	6,718,985	6,718,985	6,785,132	66,147
<u>EXPENDITURES:</u>				
Debt service:				
Principal	3,447,341	3,447,341	3,447,341	-
Interest	3,301,644	3,301,644	3,301,643	1
Total expenditures	6,748,985	6,748,985	6,748,984	1
Net change in fund balance	(30,000)	(30,000)	36,148	66,148
<u>FUND BALANCE - BEGINNING</u>	30,000	30,000	58,630	28,630
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 94,778	\$ 94,778

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, 2024

	<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	\$ 8,048,610	\$ 8,048,610	\$ 8,090,521	\$ 41,911
Revenue from local sources	185,698	185,698	891,083	705,385
Revenue from intermediate sources	20,000	-	25,514	25,514
Total revenues	<u>8,254,308</u>	<u>8,234,308</u>	<u>9,007,118</u>	<u>772,810</u>
<u>EXPENDITURES:</u>				
Debt service:				
Principal	1,454,885	1,454,885	1,454,884	1
Interest	2,699,273	2,699,273	2,699,273	-
Total expenditures	<u>4,154,158</u>	<u>4,154,158</u>	<u>4,154,157</u>	<u>1</u>
Net change in fund balance	4,100,150	4,080,150	4,852,961	772,811
<u>FUND BALANCE - BEGINNING</u>	<u>18,439,850</u>	<u>18,439,850</u>	<u>16,535,586</u>	<u>(1,904,264)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 22,540,000</u>	<u>\$ 22,520,000</u>	<u>\$ 21,388,547</u>	<u>\$ (1,131,453)</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF BONDED DEBT TRANSACTIONS
June 30, 2024

<u>Bond Principal:</u>	<u>Outstanding June 30, 2023</u>	<u>Issued During Year</u>	<u>Matured and Paid During Year</u>	<u>Outstanding June 30, 2024</u>
<u>General Obligation Bonds:</u>				
April 15, 2009 (Series 2009B)	\$ 1,339,966	\$ -	\$ 1,339,966	\$ -
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)	79,900,616	-	114,919	79,785,697
April 9, 2020 (Series 2020B)	5,485,000	-	-	5,485,000
<u>Pension Bonds:</u>				
October 31, 2002	6,660,001	-	1,235,000	5,425,001
February 19, 2004	4,285,000	-	795,000	3,490,000
June 20, 2022	60,564,911	-	1,417,341	59,147,570
Total Principal	<u>\$ 204,580,494</u>	<u>\$ -</u>	<u>\$ 4,902,226</u>	<u>\$ 199,678,268</u>
	<u>Outstanding June 30, 2023</u>	<u>Matured During Year</u>	<u>Paid During Year</u>	<u>Outstanding June 30, 2024</u>
<u>Bond Interest:</u>				
<u>General Obligation Bonds:</u>				
April 15, 2009 (Series 2009B)	\$ 1,376,136	\$ 138,898	\$ 1,515,034	\$ -
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)	8,071,290	2,702,967	10,081	10,764,176
April 9, 2020 (Series 2020B)	-	274,250	274,250	-
<u>Pension Bonds:</u>				
October 31, 2002	-	369,630	369,630	-
February 19, 2004	-	236,875	236,875	-
June 20, 2022	-	2,695,139	2,695,139	-
Total Interest	<u>\$ 9,447,426</u>	<u>\$ 7,317,666</u>	<u>\$ 6,000,916</u>	<u>\$ 10,764,176</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF FUTURE BONDED DEBT SERVICE REQUIREMENTS

June 30, 2024

Year of Maturity	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		
2024-25	-	412,880	2,650,000	487,027	372,409	316,841		
2025-26	31,760,000	412,880	2,805,000	406,997	411,278	332,972		
2026-27	-	-	2,975,000	319,481	5,087,832	1,161,418		
2027-28	-	-	3,155,000	216,200	5,071,590	1,362,660		
2028-29	-	-	3,000,000	90,000	5,326,599	1,657,651		
2030-2034	-	-	-	-	23,821,303	8,502,947		
2035-2039	-	-	-	-	21,333,391	15,681,609		
2040-2044	-	-	-	-	20,001,291	22,393,708		
2045-2049	-	-	-	-	3,845,004	5,344,996		
Totals	<u>\$ 31,760,000</u>	<u>\$ 825,760</u>	<u>\$ 14,585,000</u>	<u>\$ 1,519,705</u>	<u>\$ 85,270,697</u>	<u>\$ 56,754,802</u>		
Year of Maturity	Limited Tax Pension Bonds Series 2002		Limited Tax Pension Bonds Series 2004		Pension Bonds Series 2022		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2024-25	1,380,000	301,088	890,000	192,927	1,620,237	2,632,066	\$ 6,912,646	\$ 4,342,829
2025-26	1,540,000	224,498	990,000	143,728	1,836,916	2,559,966	39,343,194	4,081,041
2026-27	1,710,000	139,028	1,100,000	89,001	2,068,153	2,478,224	12,940,985	4,187,152
2027-28	795,001	44,122	510,000	28,193	2,314,763	2,386,190	11,846,354	4,037,365
2028-29	-	-	-	-	1,943,586	2,283,184	10,270,185	4,030,835
2030-2034	-	-	-	-	13,486,380	9,903,372	37,307,683	18,406,319
2035-2039	-	-	-	-	21,404,808	6,240,940	42,738,199	21,922,549
2040-2044	-	-	-	-	14,472,727	1,182,924	34,474,018	23,576,632
2045-2049	-	-	-	-	-	-	3,845,004	5,344,996
Totals	<u>\$ 5,425,001</u>	<u>\$ 708,736</u>	<u>\$ 3,490,000</u>	<u>\$ 453,849</u>	<u>\$ 59,147,570</u>	<u>\$ 29,666,866</u>	<u>\$ 199,678,268</u>	<u>\$ 89,929,718</u>

OTHER FINANCIAL SCHEDULES



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
2023-2024 AUDIT SUMMARY - REVENUE

Major Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Grand Total
Ad Valorem Taxes	\$ 11,164,200.79	\$ -	\$ 8,090,521.18	\$ -	\$ 19,254,721.97
Penalties and Interest on Taxes	2,219.61	-	-	-	2,219.61
Regular Day School Tuition - From Individuals	-	-	-	-	-
Earnings on Investments	2,126,114.78	-	1,005,707.10	450,806.61	3,582,628.49
Food Service	-	133,466.94	-	-	133,466.94
Extracurricular Activities	43,864.39	777,454.86	-	-	821,319.25
Rentals	19,020.00	-	-	-	19,020.00
Contributions and Donations From Private Sources	-	57,091.50	-	-	57,091.50
Services Provided Other Local Education Agencies	2,476.25	-	-	-	2,476.25
Recovery of Prior Years' Expenditure	6,527.10	1,359.64	-	2,094.08	9,980.82
Services Provided to Other Funds	-	57,452.56	6,670,508.97	-	6,727,961.53
Fees Charged to Grants	402,333.01	-	-	-	402,333.01
Miscellaneous Reimbursements & Charges	142,291.76	253,851.01	-	1,527.76	397,670.53
Total Local Revenues	13,909,047.69	1,280,676.51	15,766,737.25	454,428.45	31,410,889.90
County School Fund	212,474.95	-	-	-	212,474.95
General ESD Funds	2,846,832.57	-	-	-	2,846,832.57
Other Intermediate Sources	35,121.42	182,151.43	25,513.89	-	242,786.74
Total Intermediate Sources	3,094,428.94	182,151.43	25,513.89	-	3,302,094.26
State School Fund - General Support	57,346,669.98	-	-	-	57,346,669.98
State School Fund - School Lunch Match	-	27,502.75	-	-	27,502.75
Common School Fund	693,698.44	-	-	-	693,698.44
Driver Education	6,255.00	-	-	-	6,255.00
Other State Support	90,896.90	7,890,719.20	-	-	7,981,616.10
Total State Revenues	58,137,520.32	7,918,221.95	-	-	66,055,742.27
Restricted Federal Revenues	-	9,858,730.62	-	-	9,858,730.62
Federal Forest Fees	9,634.33	-	-	-	9,634.33
Commodities	-	200,491.25	-	-	200,491.25
Total Federal Revenues	9,634.33	10,059,221.87	-	-	10,068,856.20
Bond Proceeds	-	-	-	-	-
Bond Premium	-	-	-	-	-
Transfers In	-	-	-	-	-
Sale of or Compensation for loss of Capital Assets	-	1,011,344.50	-	-	1,011,344.50
Beginning Fund Balance	14,328,891.64	21,602,763.26	16,594,215.58	13,235,161.43	65,761,031.91
Total Other Resources	14,328,891.64	22,614,107.76	16,594,215.58	13,235,161.43	66,772,376.41
Grand Total	\$ 89,479,522.92	\$ 42,054,379.52	\$ 32,386,466.72	\$ 13,689,589.88	\$ 177,609,959.04

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

Fund 100
FYE 06/30/24

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
1111	Elementary, K-5	\$ 9,289,059	\$ 5,419,165	\$ 67,284	\$ 305,956	\$ -	\$ -	\$ 15,081,464
1121	Middle/Junior High Programs	4,248,245	2,436,944	39,762	129,143	-	-	6,854,095
1122	Middle/Junior High Extracurricular	468,421	160,588	96,118	25,745	-	2,236	753,108
1131	High School Programs	5,027,464	2,820,921	101,907	246,811	-	391	8,197,494
1132	High School Extracurricular	1,060,218	368,797	461,061	133,883	23,240	6,451	2,053,650
1140	Pre-kindergarten Programs	-	-	360,100	2,592	-	-	362,692
1210	Talented and Gifted	-	-	-	-	-	-	-
1220	Restrictive Programs	4,007,847	2,527,761	128,892	36,188	-	200	6,700,887
1250	Less Restrictive	-	-	1	5,381	-	-	5,382
1260	Treatment and Habilitation	-	-	1,200	1,050	-	-	2,250
1271	Remediation	-	-	-	318	-	-	318
1280	Alternative Education	85,098	43,132	287	150,281	-	-	278,798
1291	English Second Language	1,886,827	1,124,422	4,332	42,619	-	-	3,058,199
1000	Instructional Programs	26,073,178	14,901,729	1,260,943	1,079,967	23,240	9,278	43,348,336
2000	Support Services							
2110	Attendance and Social Work Services	264,854	202,282	24,222	223,792	-	1,015	716,165
2120	Guidance Services	1,148,248	693,135	141,581	13,147	-	-	1,996,111
2130	Health Services	51,259	17,102	39,772	4,203	-	-	112,336
2140	Psychological Services	551,277	297,671	5,103	19,828	-	-	873,878
2150	Speech Pathology and Audiology Services	336,471	211,342	155,067	2,311	-	89	705,280
2190	Service Direction, Student Support Services	558,837	393,559	11,734	2,621	-	1,829	968,580
2210	Improvement of Instruction	1,378,702	716,134	3,682	9,856	-	2,243	2,110,617
2220	Educational Media Center	450,095	347,011	37	46,052	-	810	844,004
2230	Assessment and Testing	2,727	949	26,325	58,742	-	-	88,743
2240	Instructional Staff Development	268,950	89,232	79,409	4,521	-	-	442,111
2310	Board of Education Services	-	-	79,607	12,437	-	217,826	309,870

**UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT**

Fund 100 (Continued)

FYE 06/30/24

Function	Function	100	200	300	400	500	600-800	Total
	Description	Salaries	Benefits	Pur Svc	Material/Sply	Capital	All Other	
2320	Executive Administration Services	\$ 287,990	\$ 148,930	\$ 77,719	\$ 18,399	\$ -	\$ 13,055	\$ 546,092
2410	Office of the Principal Services	3,029,806	1,793,225	18,844	101,783	-	11,556	4,955,213
2510	Direction of Business Support Services	162,083	79,121	2,326	103	-	645	244,277
2520	Fiscal Services	180,368	138,752	67,557	106,999	-	3,810	497,486
2540	Operation and Maintenance of Plant							
	Services	2,813,261	1,978,632	2,709,109	382,601	1,529,314	425,653	9,838,570
2550	Student Transportation Services	-	-	3,512,613	1,231	-	-	3,513,845
2570	Internal Services	112,375	79,553	180	2,619	-	-	194,727
2630	Information Services	93,237	57,551	61,298	26,602	-	-	238,688
2640	Staff Services	432,953	313,505	46,938	47,381	-	20,023	860,799
2660	Technology Services	563,202	306,655	222,214	757,448	14,852	1,327	1,865,698
2670	Records Management Services	-	-	1,455	27,108	-	-	28,563
2680	Interpretation and Translation Services	6,823	2,099	-	-	-	-	8,923
2700	Supplemental Retirement Program	-	135,700	-	-	-	-	135,700
2000	Support Services	<u>12,693,516</u>	<u>8,002,140</u>	<u>7,286,791</u>	<u>1,869,782</u>	<u>1,544,166</u>	<u>699,880</u>	<u>32,096,275</u>
4000	Facilities Acquisition and Construction							
4120	Site Acquisition and Development							
	Services	-	-	-	-	-	-	-
4150	Building Acquisition, Construction	-	-	18,065	-	24,518	-	42,583
4000	Facilities Acquisition and Construction	<u>-</u>	<u>-</u>	<u>18,065</u>	<u>-</u>	<u>24,518</u>	<u>-</u>	<u>42,583</u>
5000	Other Uses							
5110	Long-Term Debt Service	-	-	-	-	-	750	750
5200	Transfer of Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5000	Other Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>750</u>	<u>750</u>
Total	Fund 100	<u>\$ 38,766,694</u>	<u>\$ 22,903,870</u>	<u>\$ 8,565,799</u>	<u>\$ 2,949,749</u>	<u>\$ 1,591,924</u>	<u>\$ 709,908</u>	<u>\$ 75,487,945</u>

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

		200 Funds						
		FYE 06/30/24						
Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
1111	Elementary, K-5	\$ 376,603	\$ 209,969	\$ 3,720	\$ 525,942	\$ -	\$ -	\$ 1,116,234
1121	Middle/Junior High Programs	466,953	256,892	13,242	287,914	-	-	1,025,001
1122	Middle/Junior High Extracurricular	2,400	802	24,883	23,708	-	-	51,793
1131	High School Programs	551,910	307,279	23,894	425,081	854,130	5,144	2,167,438
1132	High School Extracurricular	18,802	6,369	91,115	470,214	-	1,243	587,743
1210	Programs for the Talented and Gifted	22,957	7,863	4,793	6,645	-	-	42,259
1220	Restrictive Programs	608,526	416,601	445,832	115,559	-	15,624	1,602,142
1250	Less Restrictive	17,215	3,925	-	-	-	-	21,140
1271	Remediation	140,893	45,274	-	-	-	-	186,167
1272	Title IA	896,292	602,560	277	16,592	-	15,444	1,531,165
1291	English Second Language	167,195	116,289	-	-	-	1,366	284,850
1400	Summer School Programs	710,976	217,996	465,841	37,057	-	3,697	1,435,568
1000	Instructional Programs	3,980,722	2,191,821	1,073,597	1,908,713	854,130	42,517	10,051,500
2000	Support Services							
2110	Attendance and Social Work Services	301,117	178,901	351,924	2,935	-	846	835,722
2120	Guidance Services	365,496	206,419	16	5,868	-	-	577,800
2130	Health Services	111,496	62,768	85,012	-	-	-	259,275
2140	Psychological Services	-	-	-	-	-	-	-
2150	Speech Pathology and Audiology Services	76,991	37,127	-	-	-	-	114,118
2190	Service Direction, Student Support Services	146,960	74,250	-	-	-	-	221,210
2210	Improvement of Instruction Services	241,829	111,234	12,450	58,758	-	226,594	650,865
2220	Educational Media Center	45,963	26,742	-	10,200	-	-	82,904
2230	Assessment and Testing	68,951	43,576	-	133,058	-	-	245,585
2240	Instructional Staff Development	172,824	38,964	60,873	6,716	-	2,962	282,340
2310	Board of Education Services	14,500	4,840	-	-	-	2,000	21,340
2410	Office of the Principal Service	90,457	52,364	-	189	-	-	143,010
2490	Other Support Services - School Administration	-	-	9,779	4,313	-	-	14,092
2520	Fiscal Services	-	-	-	-	-	135,584	135,584
2540	Operation and Maintenance of Plant	51	20	133,979	322,694	646,800	-	1,103,545
2550	Student Transportation Services	-	-	-	-	-	-	-

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT
200 Funds (Continued)
FYE 06/30/24

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
2570	Internal Services	\$ 44,959	\$ 32,907	\$ 41,169	\$ 37,334	\$ -	\$ -	\$ 156,369
2630	Information Services	43,225	20,402	-	-	-	-	63,627
2640	Staff Services	-	-	-	-	-	-	-
2660	Technology Services	-	-	1,800	363,670	-	-	365,470
2680	Interpretation and Translation Services	-	-	190	-	-	-	190
2690	Other Support Services-Central	-	-	-	-	-	117,917	117,917
2000	Support Services	1,724,819	890,514	697,192	945,736	646,800	485,903	5,390,963
3000	Enterprise and Community Services							
3100	Food Services	38,993	31,892	2,312,757	271,715	-	4,025	2,659,382
3300	Community Services	83,219	49,721	74,001	38,790	-	-	245,731
3500	Custody and Care of Children Services	-	-	-	-	-	-	-
3000	Enterprise and Community Services	122,211	81,613	2,386,758	310,505	-	4,025	2,905,113
4000	Facilities Acquisition and Construction Expenditures							
	Building Acquisition, Construction, and							
4150	Improvement Services	-	-	-	-	2,198,778	-	2,198,778
4000	Facilities Acquisition and Construction Expenditures	-	-	-	-	2,198,778	-	2,198,778
Total	Fund 200s	\$ 5,827,752	\$ 3,163,947	\$ 4,157,546	\$ 3,164,955	\$ 3,699,708	\$ 532,445	\$20,546,353

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT
300 Funds
FYE 06/30/24

5000	Other Uses							
5100	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,903,141	\$10,903,141
5400	PERS UAL Bond Lump Sum Payment	-	-	-	-	-	-	\$ -
5000	Other Uses	-	-	-	-	-	10,903,141	10,903,141
Total	Fund 300s	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,903,141	\$10,903,141

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

400 Funds
FYE 06/30/24

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	\$ -	\$ -	\$ 392,647	\$ -	\$ -	\$ -	\$ 392,647
4150	Building Acquisition, Construction, and Improvement Services	-	-	104,813	226,739	5,608,148	36,512	5,976,212
4000	Facilities Acquisition and Construction Expenc	-	-	497,460	226,739	5,608,148	36,512	6,368,859
5000	Other Uses							
5200	Transfer of Funds	-	-	-	-	-	-	-
5000	Other Uses	-	-	-	-	-	-	-
Total	Fund 400s	\$ -	\$ -	\$ 497,460	\$ 226,739	\$ 5,608,148	\$ 36,512	\$ 6,368,859

SUPPLEMENTAL INFORMATION 2023-2024

School District Business Managers and Auditors:

This page is a required part of your annual audited financial statements. Please make sure it is included.

Part A is needed for computing Oregon’s full allocation for ESSA, Title I & other Federal Funds for Education.

A. Energy Bill for Heating - All funds:

Please enter your expenditures for electricity, heating fuel, and water & sewage for these Functions & Objects.

	Objects 325 & 326 & *327
Function 2540	\$ 1,172,156
Function 2550	\$ -

B. Replacement of Equipment - General Fund:

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

\$ 127,093

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, 2024

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.	148-154
<u>Revenue Capacity</u>	
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	155-157
<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.	158-165
<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.	166-167
<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.	168-171

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
GOVERNMENT-WIDE REVENUES BY FUNCTION
June 30, 2024

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		
2023-24	\$ 1,861,008	\$ 19,535,596	\$ 250,652	19,334,433	57,346,670	3,753,006	\$ 3,582,627	\$ 32,122	\$ 105,696,114	
2022-23	1,731,927	18,603,566	53,066	19,133,553	52,968,393	3,583,214	2,085,441	(477,142)	97,682,018	
2021-22	1,214,175	23,458,496	211,374	18,573,179	51,623,198	3,241,178	(495,544)	53,570	97,879,626	
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	

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									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses:										
Governmental activities:										
Regular programs	\$ 32,960,148	\$ 35,187,348	\$ 31,905,726	\$ 29,604,916	\$ 27,727,540	\$ 26,727,190	\$ 25,112,287	\$ 25,783,244	\$ 22,358,604	\$ 21,702,647
Special programs	13,713,556	13,301,033	11,026,070	10,314,368	10,184,414	9,552,601	9,060,384	8,712,305	7,757,593	7,789,287
Summer School Programs	1,435,568	1,014,283	990,378	22,492	-	-	-	-	-	-
Student support services	2,661,553	7,996,913	3,285,412	5,474,625	2,027,613	3,354,240	2,176,547	3,086,881	3,473,136	1,708,793
Instructional staff support	4,747,168	4,919,706	3,498,879	3,272,943	3,237,062	2,362,203	2,319,287	424,062	1,778,730	1,525,563
General administration	877,303	756,421	713,085	608,027	603,768	874,570	548,437	607,337	525,202	580,689
School administration	5,112,315	4,620,346	4,346,678	3,976,784	4,111,053	3,872,908	3,112,944	2,878,656	2,672,243	2,801,453
Business support services	15,684,402	11,343,590	12,174,750	7,737,784	10,018,643	8,484,242	8,574,434	7,342,509	6,829,832	6,582,533
Central activities	3,549,874	3,283,180	5,111,183	3,885,501	3,291,384	3,057,406	3,030,314	2,842,874	1,769,416	1,920,654
Supplemental retirement program	135,700	148,124	161,377	163,060	206,520	253,236	362,602	512,160	688,686	695,611
Enterprise and community services	2,885,344	2,471,839	2,144,351	1,574,654	1,895,186	2,207,794	2,557,555	2,436,242	2,356,706	2,127,673
Facilities acquisition and construction	1,049,642	717,138	-	-	-	97,080	595	121,776	151,474	90,358
Amortization of PERS prepayment	-	-	-	-	-	-	-	-	-	-
Other post employment obligations	(127,468)	(109,831)	(74,636)	(194,889)	(181,735)	(367,492)	(304,458)	(173,508)	75,007	103,431
Interest on long term debt	7,299,501	7,557,764	4,817,164	4,759,794	3,571,183	3,309,380	3,496,109	3,717,102	3,912,382	3,667,091
Bond issue costs	-	-	223,710	-	627,732	-	-	-	-	190,233
Unallocated Depreciation/Amortization	6,457,273	4,756,870	4,057,587	3,507,357	3,395,313	3,336,469	3,241,341	3,232,079	3,251,524	3,653,532
Pension expense (revenue)	3,177,989	1,642,700	(1,470,779)	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	<u>101,619,868</u>	<u>99,607,424</u>	<u>82,910,935</u>	<u>81,584,951</u>	<u>76,329,523</u>	<u>70,937,379</u>	<u>66,972,890</u>	<u>64,996,441</u>	<u>69,741,867</u>	<u>47,588,888</u>
Program Revenues:										
Governmental activities:										
Charges for services										
Instruction	1,799,042	1,624,406	1,147,434	772,809	797,070	847,307	984,286	1,028,552	932,080	943,933
Enterprise and community services	61,966	107,521	66,741	49,817	349,380	436,652	442,522	445,464	421,844	438,810
Operating grants and contributions	19,535,596	18,603,566	23,458,496	10,255,271	6,448,370	6,021,037	5,526,142	4,727,391	4,504,966	4,767,894
Capital grants and contributions	250,652	53,066	211,374	40,183	117,263	154,867	141,266	165,599	166,050	224,731
Total primary government program revenues	<u>21,647,256</u>	<u>20,388,559</u>	<u>24,884,045</u>	<u>11,118,080</u>	<u>7,712,083</u>	<u>7,459,863</u>	<u>7,094,216</u>	<u>6,367,006</u>	<u>6,024,940</u>	<u>6,375,368</u>
Net (Expense)/Revenue										
Total primary government net expense	<u>\$ (79,972,612)</u>	<u>\$ (79,218,865)</u>	<u>\$ (58,026,890)</u>	<u>\$ (70,466,871)</u>	<u>\$ (68,617,440)</u>	<u>\$ (63,477,516)</u>	<u>\$ (59,878,674)</u>	<u>\$ (58,629,435)</u>	<u>\$ (63,716,927)</u>	<u>\$ (41,213,520)</u>

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

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Net (Expense)/Revenue										
Total primary government net expense net expense	\$ (79,972,612)	\$ (79,218,865)	\$ (58,026,890)	\$ (70,466,871)	\$ (68,617,440)	\$ (63,477,516)	\$ (59,878,674)	\$ (58,629,435)	\$ (63,716,927)	\$ (41,213,520)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes levied for general purposes	11,215,955	11,030,687	10,425,850	9,813,861	9,598,253	9,136,600	8,812,120	8,642,843	8,166,335	7,793,809
Property taxes levied for debt service	8,118,478	8,102,866	8,147,329	7,768,195	7,694,172	8,499,757	8,233,847	7,975,358	7,776,053	7,484,208
ESD Apportionment	2,846,833	2,729,194	2,473,131	2,574,201	2,358,394	2,377,346	2,350,294	2,068,965	1,910,855	-
State school fund	57,346,670	52,968,393	51,623,198	50,750,251	49,544,553	46,956,323	45,933,646	41,343,156	39,590,902	35,005,511
Common school fund	693,698	649,885	593,411	577,268	516,555	572,304	538,924	640,316	590,224	474,849
County school funds	212,475	204,135	174,636	184,214	171,266	166,701	148,716	124,054	116,882	101,527
Other	32,122	(477,142)	53,570	120,062	227,776	334,176	326,379	191,487	120,666	80,633
Earnings on investments	3,582,627	2,085,441	(495,544)	411,684	743,975	871,761	507,651	276,467	132,502	97,812
Total primary government	84,048,858	77,293,459	72,995,581	72,199,736	70,854,944	68,914,968	66,851,577	61,262,646	58,404,419	51,038,349
Change in Net Position - increase (decrease)	\$ 4,076,246	\$ (1,925,406)	\$ 14,968,691	\$ 1,732,865	\$ 2,237,504	\$ 5,437,452	\$ 6,972,903	\$ 2,633,211	\$ (5,312,508)	\$ 9,824,829

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

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Local Sources:										
Ad valorem Taxes	\$ 19,256,941	\$ 19,056,614	\$ 18,593,290	\$ 17,840,948	\$ 17,278,661	\$ 17,619,922	\$ 17,069,224	\$ 16,608,355	\$ 15,885,857	\$ 15,412,799
Food service sales	133,467	107,521	66,742	49,819	349,666	436,652	507,651	445,464	421,988	438,810
Interest income	3,582,627	2,085,441	(495,544)	411,684	743,975	871,761	472,839	276,467	132,502	97,812
Other revenues	8,437,854	8,064,915	3,746,703	2,191,536	3,211,189	3,210,197	3,201,087	3,182,851	2,985,448	2,979,935
Total local sources	31,410,889	29,314,491	21,911,191	20,493,987	21,583,491	22,138,532	21,250,801	20,513,137	19,425,795	18,929,356
Intermediate Sources:										
County school fund	212,475	204,135	174,636	184,214	171,266	166,701	148,716	124,054	116,882	101,527
ESD Apportionment	2,846,833	2,729,194	2,473,131	2,574,201	2,358,394	2,377,346	2,350,294	2,068,965	1,910,855	-
Other	242,786	42,776	50,698	45,765	-	-	-	-	-	-
Total intermediate sources	3,302,094	2,976,105	2,698,465	2,804,180	2,529,660	2,544,047	2,499,010	2,193,019	2,027,737	101,527
State Sources:										
State School Support	57,346,670	52,968,393	51,623,198	50,750,251	49,544,553	46,956,323	45,933,646	41,343,156	39,590,902	35,005,511
Common School Fund	693,698	649,885	593,411	577,268	516,555	572,304	538,924	640,316	590,224	474,849
Other	8,015,375	10,205,725	12,388,797	3,470,940	1,690,884	1,228,190	920,580	455,177	234,384	674,181
Total State sources	66,055,743	63,824,003	64,605,406	54,798,459	51,751,992	48,756,817	47,393,150	42,438,649	40,415,510	36,154,541
Federal sources:										
Federal grants	8,108,077	5,933,538	6,764,441	4,883,587	2,848,547	2,627,053	2,526,608	2,274,021	2,313,383	2,278,142
Food service programs	1,960,779	2,339,555	2,937,179	1,829,888	1,942,300	2,056,896	2,018,035	1,944,246	1,883,756	1,726,924
Total Federal sources	10,068,856	8,273,093	9,701,620	6,713,475	4,790,847	4,683,949	4,544,643	4,218,267	4,197,139	4,005,066
Total revenues	\$ 110,837,582	\$ 104,387,692	\$ 98,916,682	\$ 84,810,101	\$ 80,655,990	\$ 78,123,345	\$ 75,687,604	\$ 69,363,072	\$ 66,066,181	\$ 59,190,490

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

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Fund Balances										
General Fund										
Nonspendable	\$ 709,593	\$ 722,229	\$ 529,831	\$ 468,909	\$ 395,900	\$ 354,742	\$ 446,813	\$ 330,333	\$ 405,051	\$ 427,748
Committed	6,805,470	6,175,646	6,074,870	5,993,668	5,920,054	5,536,489	5,325,024	4,150,700	3,865,586	3,048,160
Unassigned	6,476,515	7,431,016	7,653,396	8,239,432	5,667,238	4,050,799	2,171,343	1,548,826	425,244	339,111
Other Funds										
Nonspendable	82,314	108,372	133,507	62,800	99,529	103,395	119,049	107,552	80,687	87,162
Restricted	37,121,348	35,051,436	53,035,331	85,586,891	90,797,632	3,522,096	2,432,962	1,719,152	1,766,816	1,504,021
Committed	14,323,051	16,272,333	15,635,174	14,430,309	11,685,814	11,065,632	9,873,896	8,177,268	6,988,944	4,095,629
Unassigned	(1,214,630)	-	-	-	-	(112,345)	-	-	-	-
Total Fund Balances	\$ 64,303,661	\$ 65,761,032	\$ 83,062,109	\$ 114,782,009	\$ 114,566,167	\$ 24,520,808	\$ 20,369,087	\$ 16,033,831	\$ 13,532,328	\$ 9,501,831

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

	Fiscal Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Governmental Activities										
Net Investment in capital										
assets	\$ 54,081,297	\$ 41,800,946	\$ 20,585,414	\$ 48,435,860	\$ 44,118,959	\$ 45,327,859	\$ 41,407,636	\$ 31,106,459	\$ 27,467,271	\$ 24,480,775
Restricted	30,740,523	21,816,274	16,423,992	14,087,167	7,983,457	3,522,096	2,433,953	1,719,152	1,766,816	1,504,021
Unrestricted	(40,461,113)	(22,175,468)	6,256,025	(34,022,741)	(25,334,995)	(24,320,038)	(25,819,822)	(18,970,558)	(18,012,245)	(9,450,446)
Total governmental										
activities net position	\$ 44,360,707	\$ 41,441,752	\$ 43,265,431	\$ 28,500,286	\$ 26,767,421	\$ 24,529,917	\$ 18,021,767	\$ 13,855,053	\$ 11,221,842	\$ 16,534,350

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Revenues:										
Local sources	\$ 31,410,889	\$ 29,314,491	\$ 21,911,191	\$ 20,493,987	\$ 21,583,491	\$ 22,138,532	\$ 21,250,801	\$ 20,513,137	\$ 19,425,795	\$ 18,929,356
Intermediate sources	3,302,094	2,976,105	2,698,465	2,804,180	2,529,660	2,544,047	2,499,010	2,193,019	2,027,737	101,527
State sources	66,055,743	63,824,003	64,605,406	54,798,459	51,751,992	48,756,817	47,393,150	42,438,649	40,415,510	36,154,541
Federal sources	10,068,856	8,273,093	9,701,620	6,713,475	4,790,847	4,683,949	4,544,643	4,218,267	4,197,139	4,005,066
Total Revenues	110,837,582	104,387,692	98,916,682	84,810,101	80,655,990	78,123,345	75,687,604	69,363,072	66,066,181	59,190,490
Expenditures:										
Instruction	53,399,834	50,107,952	46,186,101	41,451,121	39,920,516	38,137,481	35,952,326	34,495,552	31,667,348	31,007,829
Support services	37,487,239	34,126,625	33,004,394	27,325,544	26,423,103	23,376,836	22,147,000	20,125,676	18,430,833	16,385,769
Enterprise & community services	2,905,113	2,597,237	2,151,750	1,612,538	1,905,918	2,209,736	2,559,440	2,453,701	2,358,821	2,192,550
Facilities acquisition & construction	8,610,219	24,334,329	43,454,425	9,846,014	1,014,903	223,053	920,149	208,764	299,145	1,085,835
Debt service:										
Principal	4,902,225	4,453,793	3,098,622	2,029,825	2,275,363	7,806,648	7,336,200	6,862,965	6,298,486	5,636,165
Interest	6,001,666	6,068,834	3,219,389	3,163,292	3,321,483	2,617,770	2,797,233	3,044,911	3,316,136	3,288,889
Bond issue costs	-	-	223,710	-	627,732	-	-	-	-	190,233
Total Expenditures	113,306,296	121,688,770	131,338,391	85,428,334	75,489,018	74,371,524	71,712,348	67,191,569	62,370,769	59,787,270
Revenues over (under) expenditures	(2,468,714)	(17,301,078)	(32,421,709)	(618,233)	5,166,972	3,751,821	3,975,256	2,171,503	3,695,412	(596,780)
Other Financing Sources (Uses):										
Proceeds from bonds	-	-	61,733,955	-	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)
Payment of PERS UAL side account	-	-	(61,510,245)	-	-	-	-	-	-	-
Sale of capital assets	1,011,344	-	478,099	834,076	388,351	399,900	360,000	330,000	335,085	-
Operating transfers in	-	250,000	500,000	2,094,872	220,163	500,000	2,550,000	244,000	1,210,000	412,893
Operating transfers out	-	(250,000)	(500,000)	(2,094,872)	(220,163)	(500,000)	(2,550,000)	(244,000)	(1,210,000)	(412,893)
Total other financing sources (uses)	1,011,344	-	701,809	834,076	84,878,386	399,900	360,000	330,000	335,085	(210,643)
Net change in fund balance	\$ (1,457,370)	\$ (17,301,078)	\$ (31,719,900)	\$ 215,843	\$ 90,045,358	\$ 4,151,721	\$ 4,335,256	\$ 2,501,503	\$ 4,030,497	\$ (807,423)
Debt service as a percentage of noncapital expenditures	10.6%	10.9%	7.5%	7.1%	8.2%	14.2%	14.7%	14.9%	15.6%	14.9%

Source: Current and prior years' financial statements

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

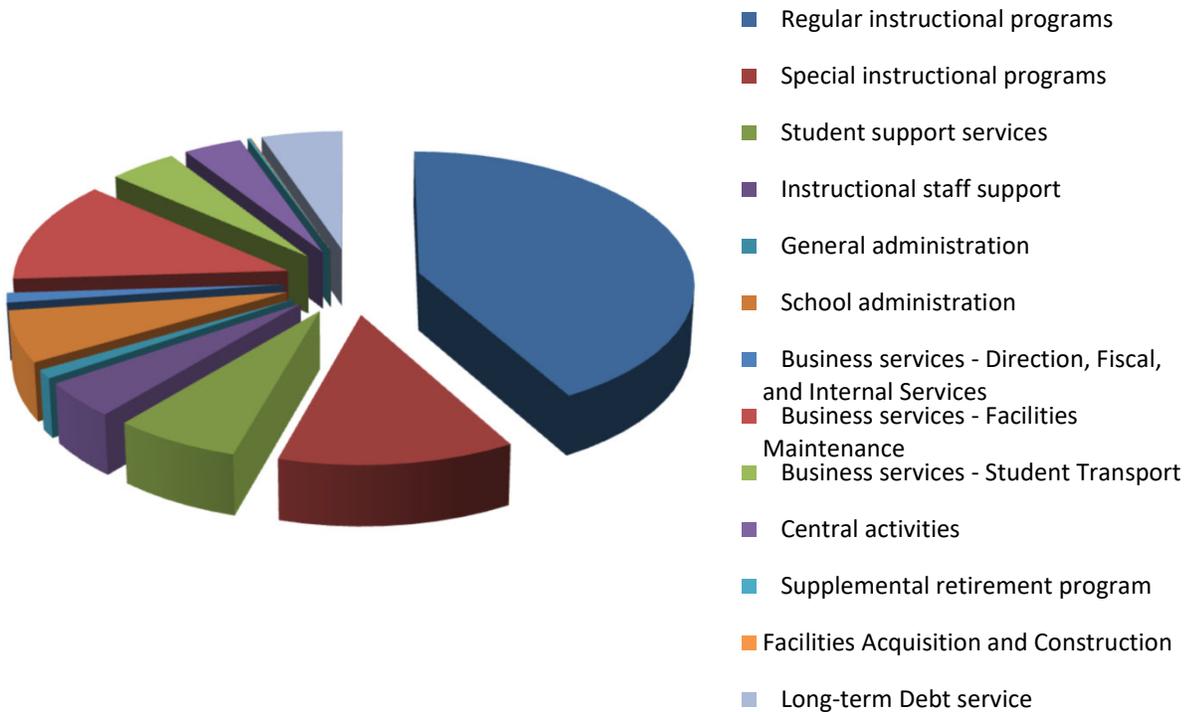
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

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
2015	\$ 15,645,932	14,692,031	93.9%	951,889	15,643,920	100.0%
2016	\$ 16,302,081	15,380,881	94.3%	919,159	16,300,040	100.0%
2017	\$ 16,972,453	15,982,713	94.2%	987,421	16,970,134	100.0%
2018	\$ 17,520,845	16,470,549	94.0%	1,048,877	17,519,426	100.0%
2019	\$ 17,998,900	17,012,738	94.5%	985,959	17,998,697	100.0%
2020	\$ 17,764,696	16,817,921	94.7%	943,492	17,761,413	100.0%
2021	\$ 18,380,302	17,407,899	94.7%	964,237	18,372,136	100.0%
2022	\$ 18,998,041	17,933,450	94.4%	997,768	18,931,218	99.6%
2023	\$ 19,878,293	18,807,295	94.6%	153,595	18,960,890	95.4%
2024	\$ 19,969,612	\$ 19,398,732	97.1%	-	19,398,732	97.1%

Information provided by Umatilla County Tax Collector's office.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
PROPERTY TAX ALLOCATIONS
June 30, 2024

This is how your school property tax dollars are used



Regular instructional programs	41.82%
Special instructional programs	12.61%
Student support services	6.75%
Instructional staff support	4.38%
General administration	1.07%
School administration	6.22%
Business services - Direction, Fiscal, and Internal Services	1.18%
Business services - Facilities Maintenance	12.35%
Business services - Student Transport	4.41%
Central activities	3.77%
Supplemental retirement program	0.17%
Facilities Acquisition and Construction	0.05%
Long-term Debt service	5.22%
	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>
2023-2024	\$ 1,992,159,808	\$ 79,823,645	\$ 452,350,867	\$ 2,524,334,320	8.16	\$ 4,410,387,943	57.24%
2022-2023	1,928,000,855	77,768,750	511,411,608	2,517,181,213	8.14	4,026,553,811	62.51%
2021-2022	1,789,493,137	74,864,451	499,985,400	2,364,342,988	8.16	3,449,131,998	68.55%
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%

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 2024

True cash value	<u>\$ 4,410,387,943</u>
Debt limit (7.95% of true cash value)	\$350,625,841
Debt applicable to limit:	
General obligation bonded debt	<u>144,723,017</u>
Legal debt margin	<u>\$205,902,824</u>
Total net debt applicable to the limit as a percentage of debt limit	41.28%

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Debt limit	\$ 320,111,028	\$274,205,994	\$253,457,221	\$239,018,331	\$221,042,718	\$215,433,447	\$203,708,015	\$188,166,756	\$178,968,567
Total net debt applicable to limit	<u>143,934,390</u>	<u>144,166,030</u>	<u>144,249,079</u>	<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>
Legal debt margin	<u>\$ 176,176,638</u>	<u>\$130,039,964</u>	<u>\$109,208,142</u>	<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>
Total net debt applicable to the limit as a percentage of debt limit	44.96%	52.58%	56.91%	60.36%	28.26%	32.30%	37.46%	43.89%	49.38%

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, 2024

<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	\$ 212,785,588	100.00%	\$ 212,785,588
<u>Overlapping Debt</u>			
Blue Mountain Community College	17,125,000	17.07%	2,923,238
City of Hermiston	56,180,000	96.26%	54,078,868
City of Umatilla	1,511,145	1.57%	23,725
Umatilla Morrow Radio and Data District	2,071,953	20.41%	422,886
Umatilla County	5,487,756	31.09%	1,706,143
Umatilla County Fire District #1	12,000,000	62.37%	7,484,400
Umatilla Hospital District No. 1	7,590,000	9.06%	687,654
Intermountain Educational Services District	2,545,000	14.61%	371,825
Total Overlapping Debt	<u>104,510,854</u>		<u>67,698,738</u>
Total Direct and Overlapping Debt	<u>\$ 317,296,442</u>		<u>\$ 280,484,326</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.

2023-2024 data;

RMV	\$ 4,410,387,943
Assessed Value	\$ 2,524,334,320
Estimated District Population	32,614

Bonded Debt Ratios

Direct Debt to RMV	4.82%
Direct and Overlapping Debt to RMV	6.36%
Per Capita RMV	\$ 135,230
Per Capita Direct Debt	\$ 6,524
Per Capita Direct and Overlapping Debt	\$ 8,600

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	Debt Total										
2024	4.81	3.32	8.13	6.49	2.81	0.84	0.61	0.20	2.06	0.17	0.15	0.09	21.55
2023	4.82	3.32	8.14	6.50	2.81	0.84	0.61	0.20	2.05	0.17	0.15	0.09	21.55
2022	4.82	3.34	8.16	6.50	2.81	0.84	0.61	0.20	1.97	0.17	0.15	0.09	21.49
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

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>
2023-2024	\$ 1,454,884	\$ 2,699,273	\$ 4,154,157	\$ 75,487,942	5.5%
2022-2023	1,479,749	2,554,408	4,034,157	68,907,952	5.9%
2021-2022	1,498,622	2,425,535	3,924,157	66,490,924	5.9%
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%

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>2024</u>		<u>2015</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	\$ 397,516,680	15.7%		
Amazon Data Services, Inc.	376,207,294	14.9%		
Union Pacific Railroad	243,608,629	9.7%	14,223,240	0.8%
Wal-Mart Stores East LP	34,952,250	1.4%		
Wal-Mart Real Estate Business Trust			8,600,990	0.5%
ConAgra Foods Lamb - Weston, Inc.	38,684,508	1.5%	34,463,295	1.9%
Smith Canning & Freezing Co	42,930,040	1.7%		
Snack Alliance, Inc.			33,511,250	1.8%
Pioneer Hi Bred			15,095,130	0.8%
AO Operations LLC			12,606,890	0.7%
HD Development of Maryland, Inc.			8,671,300	0.5%
<u>Utilities</u>				
Hermiston Power LLC	125,000,000	5.0%	224,000,000	12.1%
PacifiCorp (Pacific Power & Light)	210,559,709	8.3%	95,604,000	5.2%
Hermiston Generating	110,000,000	4.4%	149,367,000	8.1%
Charter Communications	32,865,281	1.3%		
All other taxpayers	912,009,929	36.1%	1,253,070,522	67.8%
Total County	<u>\$ 2,524,334,320</u>	<u>100.00%</u>	<u>\$ 1,849,213,617</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>2024</u>		<u>2015</u>	
	<u>Assessed Value</u>	<u>Percentage of District's total Assessed Value</u>	<u>Assessed Value</u>	<u>Percentage of District's total Assessed Value</u>
<u>Private Enterprise</u>				
ConAgra Foods Lamb Weston, Inc.	38,684,508	1.5%	34,463,296	1.9%
Pioneer Hi Bred	20,103,640	0.8%	15,095,130	
Starline Properties LLC	13,702,080	0.5%		
Union Pacific Railroad	21,028,480	0.8%	14,223,240	0.8%
Amazon Data Services Inc.	18,582,851	0.7%		
Amazon Data Services	14,987,850	0.6%		
Teton Venture LLC & Triumph	10,631,390	0.4%		
HD Development of Maryland, Inc.			8,671,300	0.5%
Wal-Mart Real Estate Business Trust			8,600,990	0.5%
AO Operations LLC			12,606,890	0.7%
Snack Alliance			33,511,250	1.8%
<u>Utilities</u>				
Hermiston Power, LLC	125,000,000	5.0%	224,000,000	
PacifiCorp (Pacific Power & Light)	115,875,608	4.6%	95,604,000	5.2%
Hermiston Generating	110,000,000	4.4%	149,367,000	8.1%
All other taxpayers	2,035,737,913	80.6%	1,253,070,521	67.8%
Total District	<u>\$ 2,524,334,320</u>	<u>100.00%</u>	<u>\$ 1,849,213,617</u>	<u>87.07%</u>

Source: Umatilla County Assessor's Office

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

	General Obligation Bonds	Pension Bonds	Lease Debt	SBITA Debt	Total Debt
2023-2024	\$ 143,533,932	\$ 68,062,571	\$ 950,089	\$ 238,996	\$ 212,785,588
2022-2023	143,934,390	71,509,912	1,400,150	-	\$ 216,844,452
2021-2022	144,166,030	74,483,956	1,312,100		\$ 219,962,086
2020-2021	144,249,079	14,350,001			\$ 158,599,080
2019-2020	144,261,421	14,900,001			\$ 159,161,422
2018-2019	61,270,456	15,658,270			\$ 76,928,726
2017-2018	68,291,431	16,349,918			\$ 84,641,349
2016-2017	74,672,019	16,976,118			\$ 91,648,137
2015-2016	80,680,345	17,549,082			\$ 98,229,427
2014-2015	86,218,015	18,067,568			\$ 104,285,583

	Population(1) (Estimated)	Assessed Valuation	Total Debt	Per Capita	Percentage of Actual Taxable Value of Property
2023-2024	20,322	\$ 2,524,334,320	\$ 212,785,588	\$ 10,471	8.43%
2022-2023	19,973	2,517,181,213	198,850,086	9,956	7.90%
2021-2022	19,696	2,364,342,988	219,962,086	11,168	9.30%
2020-2021	18,775	2,300,057,189	158,599,080	8,447	6.90%
2019-2020	18,415	2,215,875,399	159,161,422	8,643	7.18%
2018-2019	18,200	2,055,557,390	76,928,726	4,227	3.74%
2017-2018	17,985	2,028,825,335	84,641,349	4,706	4.17%
2016-2017	17,730	1,942,473,923	91,648,137	5,169	4.72%
2015-2016	17,520	1,849,213,617	98,229,427	5,607	5.31%
2014-2015	17,345	1,799,934,145	104,285,583	6,012	5.79%

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

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

	General Obligation Bonds	Pension Bonds	Total General Bonded Debt	Resources Restricted to Paying Principal	Net General Bonded Debt (2)
2023-2024	\$ 143,533,932	\$ 68,062,571	\$ 211,596,503	\$ 21,483,325	\$ 190,113,178
2022-2023	143,934,390	71,509,912	215,444,302	16,594,216	198,850,086
2021-2022	144,166,030	74,483,956	218,649,986	12,537,152	206,112,834
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

	Population(1) (Estimated)	Assessed Valuation	Net General Bonded Debt (2)	Per Capita	Percentage of Actual Taxable Value of Property
2023-2024	20,322	\$ 2,524,334,320	\$ 190,113,178	\$ 9,355	7.53%
2022-2023	19,973	2,517,181,213	198,850,086	9,956	7.90%
2021-2022	19,696	2,364,342,988	206,112,834	10,465	8.72%
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%

(1) Population for City of Hermiston, Source; Portland State University.
(2) Computed as total bonded debt less resources restricted to paying principal.

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>
2023-2024	20,322	N/A	N/A	5,419	4.1%
2022-2023	19,973	N/A	N/A	5,465	4.1%
2021-2022	19,696	49,149	968,038,704	5,446	3.5%
2020-2021	18,775	48,257	906,025,175	5,508	5.6%
2019-2020	18,415	46,209	850,938,735	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%

- (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:	2024			2015		
	Number Employees	Rank	Percentage of total Employment	Number Employees	Rank	Percentage of total Employment
Amazon Web Services	2,058	1	16.7%			
Wal-Mart Distribution	1,050	2	8.5%	859	2	7.4%
Good Shepherd Medical Center	767	3	6.2%	572	4	4.9%
First Coast Security	750	4	6.1%			
Hermiston School District	688	5	5.6%	519	5	4.5%
Con-Agra Foods - Lamb Weston	625	6	5.1%	1,320	1	11.4%
Two Rivers Correctional Institution	440	7	3.6%			
Wal-Mart Supercenter	356	8	2.9%	400	7	3.5%
Union Pacific Railroad	300	9	2.4%	450	6	3.9%
Marlette Homes	250	10	2.0%			
River Point Farms				550	3	4.7%
Hermiston Foods				325	9	2.8%
Shearers				360	8	3.1%
Medelez Trucking				200	10	1.7%
Total percentage of city employment			58.9%			47.9%

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>
2023-2024	396	5,419	1:13.7
2022-2023	383	5,465	1:14.3
2021-2022	367	5,446	1:14.8
2020-2021	369	5,508	1:14.9
2019-2020	347	5,740	1:16.5
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

(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>
2023-2024	396	265.5	26	687.5
2022-2023	383	259.5	25	667.5
2021-2022	367	239	25	631
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

(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
2023-2024	6,633.62	5,419	\$ 75,487,942	\$ 13,930	\$ 101,619,868	\$ 18,753
2022-2023	6,674.72	5,465	68,657,952	12,563	99,505,697	18,208
2021-2022	6,622.06	5,446	65,990,924	12,117	82,910,935	15,224
2020-2021	6,795.46	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

(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.

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

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

	Fiscal Year						Average Age of Buildings (in years)
	2024	2023	2022	2021	2020	2019	
<u>SCHOOLS</u>							
Elementary							
Buildings	6	6	5	5	5	5	16
Modulars	5	4	15	15	15	14	
Capacity	2,881	2,881	2,249	2,249	2,249	2,249	
Total capacity	3,081	3,041	2,849	2,849	2,849	2,809	
Enrollment	2,397	2,409	2,435	2,467	2,723	2,747	
Less: Online Students	0	3	11	2,467	0	1	
On-site Enrollment	2,397	2,406	2,424	0	2,723	2,746	
Percent Used	78%	79%	85%	0%	96%	98%	
Middle							
Buildings	2	2	2	2	2	2	21
Capacity	1,369	1,369	1,369	1,369	1,369	1,369	
Enrollment	1,330	1,317	1,314	1,340	1,378	1,363	
Less: Online Students	1	28	17	1,340	2	2	
On-site Enrollment	1,329	1,289	1,297	0	1,376	1,361	
Percent Used	97%	94%	95%	0%	101%	99%	
High							
Buildings (Including Annex)	2	1	1	1	1	1	12
Modulars	0	4	4	4	4	3	
Capacity	1,627	1,627	1,627	1,627	1,627	1,627	
Total capacity	2,190	1,787	1,787	1,787	1,787	1,747	
Enrollment	1,692	1,739	1,697	1,703	1,638	1,655	
Less: Online Students	32	52	66	1,703	6	12	
On-site Enrollment	1,660	1,687	1,631	0	1,632	1,643	
Percent Used	76%	94%	91%	0%	91%	94%	

* - Information not available.

Note:

All students were online students in 2021 due to comprehensive distance learning implemented in response to the COVID-19 pandemic.

Source: September 2014 facility capacity study by Facility Master Planning Committee.

REPORTS OF INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS





A N D E R S O N
B O Y L A N
R A M O S , P . C .

CERTIFIED PUBLIC ACCOUNTANTS

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Mitchell L. Boylan, CPA
Rebecca K. Ramos Bautista, CPA
Crystal R. Chase, CPA

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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, 2024, and have issued our report thereon dated December 5, 2024. 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).

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.

Anderson Boylan Ramos, P.C.

By: Rebecca Ramos Bautista
Rebecca K. Ramos Bautista, Shareholder
Hermiston, Oregon
December 5, 2024



A N D E R S O N
B O Y L A N
R A M O S , P . C .

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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, 2024, 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 December 5, 2024.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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.

Report on 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.

Anderson Boylan Ramos, P.C.

Rebecca Ramos Bautista

Rebecca K. Ramos Bautista, Shareholder
December 5, 2024



A N D E R S O N
B O Y L A N
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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

Opinion on Each Major Federal Program

We have audited Umatilla County School District No. 8R's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Umatilla County School District No. 8R's major federal programs for the year ended June 30, 2024. 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.

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, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Umatilla County School District No. 8R and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Umatilla County School District No. 8R's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Umatilla County School District No. 8R's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Umatilla County School District No. 8R's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Umatilla County School District No. 8R's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standard, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Umatilla County School District No. 8R's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Umatilla County School District No. 8R's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Umatilla County School District No. 8R's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Anderson Boylan Ramos, P.C.

Rebecca Ramos Bautista

Rebecca K. Ramos Bautista, Shareholder

December 5, 2024

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

Program Title	Federal CFDA Number	Grant Period	Original Program or Grant amount	Receivable June 30, 2023	Revenue Recognized	Expenditures	Receivable/ (Deferred Revenue) June 30, 2024
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	7/1/22 - 9/30/24	873,615	240,486	341,988	341,988	- *
IDEA Part B, Section 611	84.027	7/1/23 - 9/30/25	864,706	-	824,244	832,726	291,471 *
COVID-19 - IDEA Part B, Section 611	84.027A	7/1/22 - 9/30/23	82,241	5,658	25,835	25,835	- *
Special Ed Preschool Grant	84.173	7/1/22 - 9/30/24	8,214	-	8,214	8,214	- *
Special Ed Preschool Grant	84.173	7/1/23 - 9/30/25	4,399	-	4,399	4,399	- *
COVID-19 - Special Ed Preschool Grant ARP	84.173	7/1/21 - 9/30/23	3,463	833	-	-	- *
Total Special Education Cluster (IDEA)			<u>1,836,638</u>	<u>246,977</u>	<u>1,204,680</u>	<u>1,213,162</u>	<u>291,471</u>
Title I-A	84.010	7/1/22 - 9/30/23	1,276,587	258,392	339,624	339,624	- *
Title I-A	84.010	7/1/23 - 9/30/24	1,376,221	-	1,214,239	1,214,239	299,370 *
Career and Technical Education	84.048	7/1/22 - 9/30/23	62,309	8,052	12,535	12,535	-
Career and Technical Education	84.048	7/1/23 - 9/30/24	64,679	-	56,440	56,440	428
Title III - English Language Acquisition	84.365	7/1/22 - 9/30/23	144,515	10,763	60,625	60,625	-
Title III - English Language Acquisition	84.365	7/1/23 - 9/30/24	145,061	-	87,713	87,713	11,591
Title II-A Supporting Effective Instruction	84.367	7/1/21 - 9/30/22	194,203	27,930	-	-	- *
Title II-A Supporting Effective Instruction	84.367	7/1/22 - 9/30/23	173,197	5,202	167,995	167,995	- *
Title II-A Supporting Effective Instruction	84.367	7/1/23 - 9/30/24	187,188	-	131,124	131,124	17,273 *
Title IV-A Student Support and Academic Enrichment	84.424	7/1/22 - 9/30/23	113,931	15,762	21,860	21,860	-
Title IV-A Student Support and Academic Enrichment	84.424	7/1/23 - 9/30/24	93,566	-	63,655	63,655	13,987
COVID-19 - Elem. & Sec. School Emergency Rlf Fund	84.425D	3/13/20 - 9/30/23	4,826,755	441,080	619,363	619,363	-
COVID-19 - Elem. & Sec. School Emergency Rlf Fund	84.425U	3/13/20 - 9/30/24	10,840,205	104,466	3,898,052	4,918,807	2,006,684
COVID-19 - Elem. & Sec. School Emergency Rlf Fund	84.425U	5/1/22 - 9/30/24	661,709	-	39,250	39,250	5,544
Total passed through Oregon Department of Education:			<u>21,996,763</u>	<u>1,118,624</u>	<u>7,917,155</u>	<u>8,946,392</u>	<u>2,646,347</u>

Continued on next page
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UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2024

Continued from previous page

Program Title	Federal CFDA Number	Grant Period	Original Program or Grant amount	Receivable June 30, 2023	Revenue Recognized	Expenditures	Receivable/ (Deferred Revenue) June 30, 2024
U.S. DEPARTMENT OF EDUCATION							
<u>Passed through Local Education Service District</u>							
Title I-C Migrant Education	84.011	7/1/22 - 9/30/23	73,000	63,798	71,023	7,225	-
Title I-C Migrant Education	84.011	7/1/23 - 9/30/24	73,000	-	71,546	71,546	-
Total passed through Local Education Service District:			146,000	63,798	142,568	78,771	-
<u>Passed through Oregon Department of Human Services</u>							
Youth Transition Program (YTP)	84.126A	7/1/21 - 6/30/23	103,687	13,672	-	-	-
Youth Transition Program (YTP)	84.126A	7/1/23 - 6/30/24	53,142	-	38,719	52,069	13,349
Total passed through Oregon Department of Human Services:			156,829	13,672	38,719	52,069	13,349
Total U.S. Department of Education			22,299,592	1,196,094	8,098,443	9,077,232	2,659,697
U.S. DEPARTMENT OF AGRICULTURE							
<u>Passed through Oregon Department of Education</u>							
<u>Child Nutrition Cluster</u>							
USDA commodities	10.555	7/1/23 - 6/30/24	200,491	-	200,491	200,491	-
National School Lunch Program	10.555	7/1/23 - 6/30/24	-	318,227	1,411,029	1,696,299	285,270
National School Breakfast Program	10.553	7/1/23 - 6/30/24	-	72,499	346,003	415,951	69,948
Total Child Nutrition Cluster			200,491	390,726	1,957,523	2,312,741	355,218
State & Local P-EBT Administrative Cost Grant	10.649	7/1/23 - 6/30/24	3,256	-	3,256	3,256	-
Total passed through Oregon Department of Education			203,747	390,726	1,960,779	2,315,997	355,218
<u>Passed through Umatilla County, Oregon</u>							
<u>Forest Service Schools and Roads Cluster</u>							
Schools and Roads	10.665	7/1/23 - 6/30/24	-	-	9,634	9,634	-
Total U.S. Department of Agriculture			203,747	390,726	1,970,413	2,325,631	355,218
Total Federal Revenue and Expenditures			22,503,339	1,586,819	10,068,857	11,402,863	3,014,915

* 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, 2024

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, 2024

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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
CFDA #84.010	Title I-A
CFDA #84.367	Title II-A
CFDA #84.027	IDEA Part B, Section 611 (Special Education Cluster)
CFDA #84.027A	COVID-19 - IDEA Part B, Section 611 (Special Education Cluster)
CFDA #84.173	Special Ed Preschool Grant (Special Education Cluster)

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, 2024.

Section III-Federal Award Findings and Questioned Costs

There are no federal award findings or questioned costs for the year ended June 30, 2024.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS

Year Ended June 30, 2024

QUESTIONED COSTS:

There were no questioned costs for the year ended June 30, 2023.

FINDINGS:

There were no findings relative to federal awards for the year ended June 30, 2023.

**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.

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

The Hermiston School District Board of Education accepts public comments virtually and in person. Members of the public wishing to address the board virtually submitted written statements or requests by 4:00 p.m. prior to this meeting.

Those wishing to address the board in person should stand and be recognized, then move forward to the microphone at the center table. Prior to making your comments, state your first and last name and school or topic. Please limit your comments to a maximum of three (3) minutes and address them to me.

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

GENERAL FUND REVENUE DATA ENTRY REPORT

MONTH	TAXES	INTST/FEES	INTER	STATE SSF	STATE OTH	FEDERAL	OTHER	TOTAL PROJ.	TOTAL ACT.	VARIANCE
JUL PRO	\$ -	\$ 149,026	\$ 244,938	\$ 9,876,557	\$ -	\$ -	\$ -	\$ 10,270,521	\$ (186,560)	-1.82%
JUL ACT	\$ -	\$ 207,404	\$ -	\$ 9,876,557	\$ -	\$ -	\$ -	\$ -	\$ 10,083,961	\$ (186,560) YTD
AUG PRO	\$ 20,872	\$ 210,509	\$ 244,938	\$ 4,937,093	\$ 13,000	\$ -	\$ -	\$ 5,426,413	\$ 10,110	0.19%
AUG ACT	\$ 32,372	\$ 223,896	\$ 244,938	\$ 4,935,316	\$ -	\$ -	\$ -	\$ -	\$ 5,436,522	\$ (176,451) YTD
SEP PRO	\$ 18,627	\$ 255,141	\$ 251,553	\$ 4,937,093	\$ -	\$ -	\$ -	\$ 5,462,415	\$ 143,617	2.63%
SEP ACT	\$ 32,545	\$ 393,232	\$ 244,938	\$ 4,935,316	\$ -	\$ -	\$ -	\$ -	\$ 5,606,031	\$ (32,834) YTD
OCT PRO	\$ 21,614	\$ 162,435	\$ 244,938	\$ 4,937,093	\$ -	\$ -	\$ -	\$ 5,366,081	\$ 203,582	3.79%
OCT ACT	\$ 56,336	\$ 251,021	\$ 254,764	\$ 4,935,316	\$ 27,826	\$ 44,400	\$ -	\$ -	\$ 5,569,663	\$ 170,748 YTD
NOV PRO	\$ 9,792,252	\$ 207,716	\$ 495,347	\$ 4,937,093	\$ -	\$ -	\$ -	\$ 15,432,409		0.00%
NOV ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	YTD
DEC PRO	\$ 781,569	\$ 181,573	\$ 244,938	\$ 4,937,093	\$ -	\$ -	\$ -	\$ 6,145,174		0.00%
DEC ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	YTD
JAN PRO	\$ 100,736	\$ 181,698	\$ 455,063	\$ 4,937,093	\$ 373,582	\$ 12,500	\$ -	\$ 6,060,673		0.00%
JAN ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	YTD
FEB PRO	\$ 59,359	\$ 177,413	\$ 244,938	\$ 4,937,093	\$ -	\$ -	\$ -	\$ 5,418,804		0.00%
FEB ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	YTD
MAR PRO	\$ 297,526	\$ 246,195	\$ 251,939	\$ 4,937,093	\$ -	\$ -	\$ -	\$ 5,732,754		0.00%
MAR ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	YTD
APR PRO	\$ 67,484	\$ 203,939	\$ 244,938	\$ 4,937,093	\$ -	\$ -	\$ -	\$ 5,453,455		0.00%
APR ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	YTD
MAY PRO	\$ 89,892	\$ 256,286	\$ 244,938	\$ 4,937,093	\$ 50,000	\$ -	\$ -	\$ 5,578,210		0.00%
MAY ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	YTD
JUN PRO	\$ 296,344	\$ 338,069	\$ 16,913	\$ -	\$ 373,582	\$ -	\$ 2,000,000	\$ 3,024,908		0.00%
JUN ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	YTD
Projected	\$ 11,546,275	\$ 2,570,000	\$ 3,185,383	\$ 59,247,491	\$ 810,165	\$ 12,500	\$ 2,000,000	\$ 79,371,814		
Budget Book	\$ 11,546,275	\$ 2,570,000	\$ 3,177,465	\$ 59,267,257	\$ 808,151	\$ 12,500	\$ 2,705,000	\$ 80,086,648		
Variance	\$ -	\$ -	\$ 7,918	\$ (19,766)	\$ 2,014	\$ -	\$ (705,000)	\$ (714,834)		

TOT ACT	\$ 121,253	\$ 1,075,553	\$ 744,640	\$ 24,682,505	\$ 27,826	\$ 44,400	\$ -	\$ 26,696,177	FORECAST ACT	\$ 79,542,562
% collected	1.05%	41.85%	23.38%	41.66%	3.43%	355.20%	0.00%	33.63%		

NOTE:

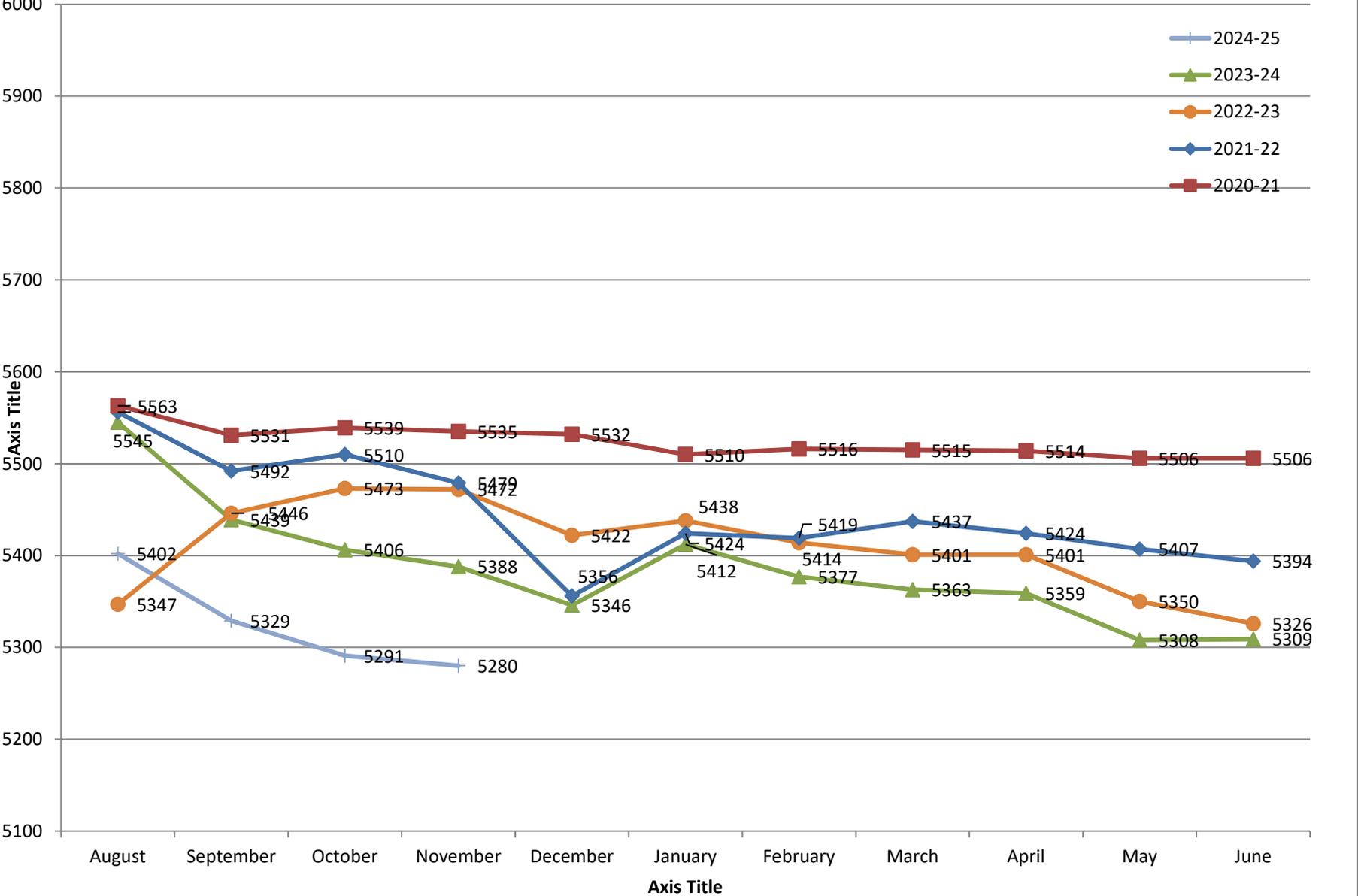
LEGEND	Above or within 2.00% of projection	Between 2.01% & 5.00% below	Below 5.01% of projection
---------------	--	--	----------------------------------

GENERAL FUND EXPENDITURE DATA ENTRY REPORT							
MONTH	PROJ. P/R	ACTUAL P/R	PROJ. A/P	ACTUAL A/P	TOTAL	VARIANCE	
JULY PROJECTED	1,136,436		\$ 1,739,858		\$ 2,876,294 MONTHLY	\$ (10,246)	-0.36%
JULY ACTUAL		\$ 1,134,724		\$ 1,731,324	\$ 2,866,048 YTD	\$ (10,246)	-0.36%
AUGUST PROJECTED	1,325,656		\$ 1,222,842		\$ 2,548,498 MONTHLY	\$ (820,760)	-32.21%
AUGUST ACTUAL		\$ 1,288,521		\$ 439,217	\$ 1,727,738 YTD	\$ (831,006)	-15.32%
SEPTEMBER PROJECTED	5,549,252		\$ 835,042		\$ 6,384,294 MONTHLY	\$ (568,876)	-8.91%
SEPTEMBER ACTUAL		\$ 5,297,081		\$ 518,337	\$ 5,815,418 YTD	\$ (1,399,881)	-11.85%
OCTOBER PROJECTED	5,737,492		\$ 930,494		\$ 6,667,986 MONTHLY	\$ (225,479)	-3.38%
OCTOBER ACTUAL		\$ 5,608,850		\$ 833,657	\$ 6,442,507 YTD	\$ (1,625,360)	-10.42%
NOVEMBER PROJECTED	5,849,437		\$ 1,019,328		\$ 6,868,765 MONTHLY		
NOVEMBER ACTUAL		\$ -		\$ -	\$ - YTD		
DECEMBER PROJECTED	5,687,879		\$ 939,389		\$ 6,627,268 MONTHLY		
DECEMBER ACTUAL		\$ -		\$ -	\$ - YTD		
JANUARY PROJECTED	5,591,730		\$ 1,073,694		\$ 6,665,424 MONTHLY		
JANUARY ACTUAL		\$ -		\$ -	\$ - YTD		
FEBRUARY PROJECTED	5,855,050		\$ 896,409		\$ 6,751,459 MONTHLY		
FEBRUARY ACTUAL		\$ -		\$ -	\$ - YTD		
MARCH PROJECTED	5,737,464		\$ 1,004,271		\$ 6,741,735 MONTHLY		
MARCH ACTUAL		\$ -		\$ -	\$ - YTD		
APRIL PROJECTED	5,715,630		\$ 1,060,347		\$ 6,775,977 MONTHLY		
APRIL ACTUAL		\$ -		\$ -	\$ - YTD		
MAY PROJECTED	9,666,254		\$ 1,523,428		\$ 11,189,682 MONTHLY		
MAY ACTUAL		\$ -		\$ -	\$ - YTD		
JUNE PROJECTED	10,297,738		\$ 2,469,619		\$ 12,767,357 MONTHLY		
JUNE ACTUAL		\$ -		\$ -	\$ - YTD		
PROJECTED	\$ 68,150,018		\$ 14,714,721		\$ 82,864,739		
BUDGET BOOK	\$ 68,331,171		\$ 14,963,355		\$ 83,294,526		
VARIANCE	\$ 181,153		\$ 248,634		\$ 429,787	(proj. difference in budgeted expenditures)	
TOTAL ACTUAL		\$ 13,329,176		\$ 3,522,536	\$ 16,851,712	FORECAST ACT	\$ 81,239,379
% spent to date		19.56%		23.94%	20.34%		
Note:	August A/P actuals were updated after board reports were presented due to grant funding.						
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

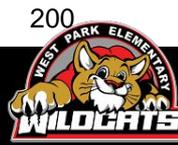
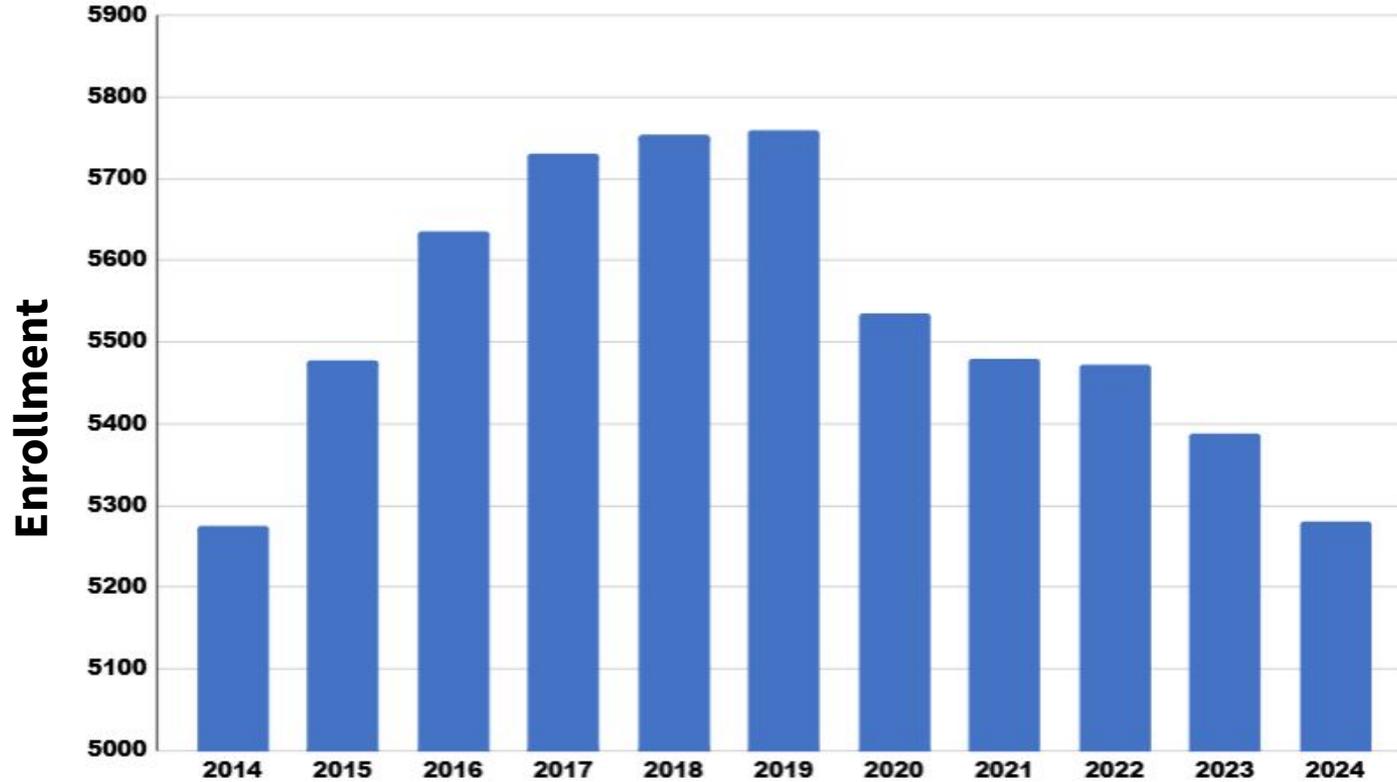
DATE	Revenue	Expenditure	Ending Fund Balance	Variance	EFB Monthly Projection for Year End
1-Jul-24 PROJECTED			\$ 12,769,429		
ACTUAL			\$ 12,769,429		
31-Jul-24 PROJECTED	\$ 10,270,521	\$ 2,876,294	\$ 20,163,656		
ACTUAL	\$ 10,083,961	\$ 2,866,048	\$ 19,987,342	\$ (176,315)	-0.87%
31-Aug-24 PROJECTED	\$ 5,426,413	\$ 2,548,498	\$ 23,041,571		
ACTUAL	\$ 5,436,522	\$ 1,727,738	\$ 23,696,126	\$ 654,555	2.84%
30-Sep-24 PROJECTED	\$ 5,462,415	\$ 6,384,294	\$ 22,119,691		
ACTUAL	\$ 5,606,031	\$ 5,815,418	\$ 23,486,739	\$ 1,367,047	6.18%
31-Oct-24 PROJECTED	\$ 5,366,081	\$ 6,667,986	\$ 20,817,786		
ACTUAL	\$ 5,569,663	\$ 6,442,507	\$ 22,613,894	\$ 1,796,108	8.63%
30-Nov-24 PROJECTED	\$ 15,432,409	\$ 6,868,765	\$ 29,381,430		
ACTUAL	\$ -	\$ -	\$ 22,613,894	0.00%	
31-Dec-24 PROJECTED	\$ 6,145,174	\$ 6,627,268	\$ 28,899,335		
ACTUAL	\$ -	\$ -	\$ 22,613,894	0.00%	
31-Jan-25 PROJECTED	\$ 6,060,673	\$ 6,665,424	\$ 28,294,584		
ACTUAL	\$ -	\$ -	\$ 22,613,894	0.00%	
28-Feb-25 PROJECTED	\$ 5,418,804	\$ 6,751,459	\$ 26,961,929		
ACTUAL	\$ -	\$ -	\$ 22,613,894	0.00%	
31-Mar-25 PROJECTED	\$ 5,732,754	\$ 6,741,735	\$ 25,952,948		
ACTUAL	\$ -	\$ -	\$ 22,613,894	0.00%	
30-Apr-25 PROJECTED	\$ 5,453,455	\$ 6,775,977	\$ 24,630,425		
ACTUAL	\$ -	\$ -	\$ 22,613,894	0.00%	
31-May-25 PROJECTED	\$ 5,578,210	\$ 11,189,682	\$ 19,018,953		
ACTUAL	\$ -	\$ -	\$ 22,613,894	0.00%	
30-Jun-25 PROJECTED	\$ 3,024,908	\$ 12,767,357	\$ 9,276,504		
ACTUAL	\$ -	\$ -	\$ 22,613,894	0.00%	
INITIAL FORECASTED EFB	\$ 79,371,814	\$ 82,864,739	\$ 9,276,504		10.07%
ACTUALS TO DATE	\$ 26,696,177	\$ 16,851,712			
ANTICIPATED ACTUALS*	\$79,542,562	\$81,239,379	\$ 11,072,612		11.99%
Monthly Comp.	Above or within : \$ 79,542,562	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 2023-2024 fiscal year end adjustments				
	August A/P actuals were updated after board reports were presented due to grant funding. Aug EFB changed from 10.15% to 10.78%				
ENDING FUND BALANCE LEGEND	8.00% to 9.00% and above	Between 7.99% to 7.50%	7.49% and below		196

HSD Enrollment Trends 2020-21 to Present



11/27/2024		HERMISTON SCHOOL DISTRICT 8R - ELEMENTARY ENROLLMENT BY TEACHER										
Desert View	349	Highland Hills	310	Loma Vista	397	Rocky Heights	441	Sunset	381	West Park	401	
Kinder				Carlson, K (Life S)	1	Baker, Kennedy(Able)	0			Diaz, Savannah (SC)	4	Total
Ramirez, Nichole	19	Adams, Emily	14	Perkins, S (Life S)	1			Brown, Jessica	16	Gorham, Mary	21	348
Smith, Debra	17	Koenig, Marian	14	Bartley, Renae	17	Johnson, Kayli	17	Bruce, Madison	14	Kellison, Amber	22	
Spears, Elsy	20	Schwirse, Dezi	14	Dowd, Abigail	18	Jones, Wendy	19	Hunting, Kaitlyn	16	Searles, Eileen	19	
				Padberg, Janna	16	Moreno, Mya	17					
				Rawlings, Nickole	17	Victorio, Daisy	15					
												Avg,
Total	56		42		70		68		46		66	17.4
1st grade				Carlson, K (Life S)	2	Baker, Kennedy(Able)	1			Diaz, Savannah (SC)	2	Total
Bennett, Jeannine	17	Liebe, Martha	16	Perkins, S (Life S)	1			Hantke, Sonia	21	Morris, Melissa (SC)	1	359
Farley, Kelsey	18	Pope, Lindsey	17	Milligan, Amber	19	Badillo-Juarez, Ana	19	Mosher, Aimee	19	Schaefer, Stacy	16	
Lillie, Shelly	18	Watson, Bailey	14	Powell, Annette	20	Dunkel, Michelle	20	Shasteen, Anani	22	Wattenburger, Marci	19	
				Spencer, Cheryl	20	Downing, Jeanne	19			Zuniga, Mariana	18	
						Godby, Katia	20					
Total	53		47		62		79		62		56	18.9
2nd grade				Carlson, K (Life S)	1	Baker, Kennedy(Able)	2			Diaz, Savannah (SC)	1	Total
Lowery, Jennifer	18	Johnston, Osieauna	16	Perkins, S (Life S)	3	James, Megan	19	Colbray, Delta	18	Morris, Melissa (SC)	1	369
Rettkowski, Tiffany	19	Perez, Madison	16	Clayton, Nicole	22	Phillips, Bobbi	18	Torres, Martha	21	Johnston, Dawn	23	
Wells, Sarah	17	Phipps, Samantha	16	Meade, Alesia	19	Putnam, Brittanee	19	Trotter, Natalie	19	Neddo, Tess	23	
				Newton, Jammie	20	West, Courtnee	17			Springstead, Amy	21	
Total	54		48		65		75		58		69	19.4
3rd grade				Carlson, K (Life S)	2	Hatfield, Diana(Team)	1			Diaz, Savannah (SC)	1	Total
Artz, Cristal	23	Juul, Mackenzie	17	Perkins, S (Life S)	2			Coronoa, Jenisis	16	Morris, Melissa (SC)	3	385
Cope, Lyndsey	23	Ranger, Kelsey	16	Mulkey, Kaitlin	18	Basso, Caroline	23	Maddox, Noelle	15	Morgan, Michelle	21	
Frazier, Kara	23	Verwold, Taylor	17	Walchli, Courtney	18	Cotterell, Emily	25	Smith, Monica	17	Purswell, Kim	21	
				Wilson, Hannah	17	Rodriguez, Adriane	24	Zumaya, Gabriela	16	Smith, Brittany	20	
								Arenas, Patti (NC)	6			
Total	69		50		57		73		70		66	20.3
4th grade				Carlson, K (Life S)	3	Hatfield, Diana(Team)	2			Morris, Melissa (SC)	1	Total
Kramer, Hailey	22	Cooke, Angie	19	Perkins, S (Life S)	1	Baker, Kennedy (Able)	0	Davis, Makendie	20	Dopps, Kathy	17	382
Lomas, Sara	23	Plum, Deanna	20	Hamilton, Natalie	22	Lindeman, Alissa	18	Rouska, Aaron	18	Madrigal, Jaime	18	
Wellsandt, Darci	23	Sieble, Carolina	19	McCann, Jessica	21	Thompson, Hannah	20	Scofe, Bailey	16	Young, Makaylee	18	
				Stuart, Eleanor	21	Winn, Courtney	18			Peterson, Allison	18	
								Arenas, Patti (NC)	4			
Total	68		58		68		58		58		72	21.2
5th grade				Carlson, K (Life S)	1	Hatfield, Diana(Team)	0			Morris, Melissa (SC)	0	Total
McCormack, Janey	17	Cook, Justine	22	Perkins, S (Life S)	0	Best, Sara	22	Barron, Mindy	16	Childs, Michelle	24	436
Miller, Sydney	16	Greenough, Kelly	21	Culligan, Tracy	25	Combs, Heather	23	Cheek, Kayla	18	Degan, Amanda	23	
Nicodemus, Connie	16	Hamann, Bonnie	22	Hinton, Kelsey	24	Herrera, Daniel	22	Elgin, Madison	19	Nyzc, David	25	
				Roberts, Cailyn	25	Linn, Josh	21	Richardson, Kelby	18			
								Arenas, Patti (NC)	16			
Total	49		65		75		88		87		72	21.8

November Enrollment



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

December 09, 2024

ASSISTANT SUPERINTENDENT'S RECOMMENDATION

7.0. CONSENT: Human Resources Department

7.1.1. TOPIC: Personnel Resignation

It is recommended.

RECOMMENDATION:

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

NAME	POSITION	BUILDING ASSIGNMENT
Anthony Sandoval	ELL Assistant	Sunset Elementary
Kaylee Gossett	SpEd Assistant, Life Skills	Sandstone Middle School
Nathan Haight	ELL Teacher	Armand Larive Middle School
Karla Johnson	SpEd Assistant	Hermiston High School
Ruth McClintock	Media Assistant	Hermiston High School

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

December 09, 2024

ASSISTANT SUPERINTENDENT'S RECOMMENDATION

7.0. CONSENT: Human Resources Department

7.1.2. TOPIC: Personnel Appointment

It is recommended.

RECOMMENDATION:

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

NAME	POSITION	BUILDING ASSIGNMENT
Kimberly Epping-Fate	SpEd Assistant	Sunset Elementary
Jamie Bartman	SpEd Assistant, SCP	West Park Elementary
Thomas Spoo	Principal	Hermiston High School
Halle Thomas	Music Teacher	Rocky Heights Elementary
Corinne Applegate	Language Arts Teacher	Armand Larive Middle School

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

December 09, 2024

ASSISTANT SUPERINTENDENT'S RECOMMENDATION

7.0. CONSENT: Human Resources Department

7.1.3. TOPIC: Personnel Extra Duty/Extra Responsibility

It is recommended.

RECOMMENDATION:

. that the Board of Education approves the extra duty/extra responsibility of the following employees:

NAME	POSITION	BUILDING ASSIGNMENT
Jason L Sivey	Boys Basketball Coach	Armand Larive Middle School
Carson M Clem	Boys Basketball Coach	Armand Larive Middle School
Matthew Jones	Boys Basketball Coach	Sandstone Middle School
Dylan J. Caldwell	Boys Basketball Coach	Sandstone Middle School
Katie B. Corral	Girls Tech Day	Hermiston High School
Kire Barraza Ross	Girls Tech Day	Hermiston High School
Cristina DeAnda	Girls Tech Day	Hermiston High School
John W. Fisher	Girls Tech Day	Hermiston High School
Colin G. Haines	Girls Tech Day	Hermiston High School
Christopher B. Garrigues	Girls Tech Day	Hermiston High School
Delfino Osorio Garcia	Girls Tech Day	Hermiston High School
Kelly R. Robison	Girls Tech Day	Hermiston High School
Roger M. Berger	Girls Tech Day	Hermiston High School
Stephanie Mears (split)	Strength & Conditioning	Hermiston High School
Madison Wilson (split)	Strength & Conditioning	Hermiston High School

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

December 9, 2024

DIRECTOR OF BUSINESS SERVICES RECOMMENDATION

8.2 CONSENT: Business Office

8.2.2 TOPIC: 2023 – 2024 Audit Report

It is recommended.

RECOMMENDATION:

. that the Board of Education accept the 2023-2024 Audit Report as presented.

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

December 9, 2024

SUPERINTENDENT'S RECOMMENDATION

8.0. ACTION ITEMS

8.1. TOPIC: OSBA Resolutions

It is recommended.

RECOMMENDATION:

. that the Board of Education take action to support or oppose the following OSBA Resolutions:

OSBA Resolution #1 to amend the OSBA dues schedule.

OSBA Resolution #2 to create the OSBA members PRIDE Caucus and designate a seat on the OSBA Board of Directors and Legislative Policy Committee

OSBA Resolution #3 to adopt the proposed amendments to the OSBA bylaws.



Election - OSBA 2024 - Gorge (02)

2024 OSBA Election

* 1. Resolution 1 - Amends the OSBA dues schedule

- Yes - adopt
- No - do not adopt
- Abstain
- No action taken

* 2. Resolution 2 - Creates the Oregon School Board Members PRIDE Caucus and designate a seat on the OSBA Board of Directors and Legislative Policy Committee

- Yes - adopt
- No - do not adopt
- Abstain
- No action taken

* 3. Resolution 3 - Adopts the proposed amendments to the OSBA Bylaws

- Yes - adopt
- No - do not adopt
- Abstain
- No action taken

* 4. Type the name of the district, ESD, or community college board that officially made this vote.

*** 5. Type the meeting date when the board officially made this vote.**

*** 6. Type your name and title.**

To retain a record of your vote, you **MUST** print this page before clicking the Done button.

Done

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Resolution to Amend the OSBA Dues Schedule

WHEREAS, the Oregon School Boards Association (OSBA) dues revenue as a percentage of OSBA's total revenues is declining. OSBA's dues revenue as a percentage of OSBA's operating costs to support the services OSBA provides to members is also declining;

WHEREAS, the percentage of dues revenue as a proportion of total association revenue has fallen 19.1 percent since the 1996-97 fiscal year to 6.4 percent of total association revenue. If dues do not increase, this percentage of total association revenue will continue to decline;

WHEREAS, the OSBA dues schedule has not increased since the 1998-99 fiscal year;

WHEREAS, OSBA retained The Coraggio Group to do an in-depth analysis of the value of the programs and services OSBA offers to its members and develop a 3-5 year sustainable business plan with member engagement;

WHEREAS, based on the survey data obtained by The Coraggio Group, OSBA members overwhelmingly agree that they receive great service for what they currently pay. Current annual member dues are as low as \$250. Given the costs associated with providing no cost or highly subsidized services available to members, \$250 is very low in comparison.

WHEREAS, The Coraggio Group in collaboration with OSBA staff, has recommended a phased increase in the dues schedule. This approach aims to provide financial stability for the organization and align the dues with other state associations, thereby enabling the association to continue offering its high-quality programs and services.

WHEREAS, the proposed dues increase, which was reviewed by the OSBA Finance Committee, and approved by the OSBA Board of Directors on June 15, 2024, supports the recommendation to amend the OSBA Dues Schedule.

THEREFORE, BE IT RESOLVED in recognition of the current financial situation of Oregon districts and the need for an OSBA dues adjustment, the OSBA Board of Directors recommends that the dues schedule be amended in a manner so that OSBA member school districts and education service districts (ESDs) paying more than \$1,500 annually will experience a dues increase of 15% annually for five consecutive years beginning in the 2025-2026 fiscal year. Beginning in the 2030-31 fiscal year, the dues will increase annually as a percentage in alignment with the Consumer Price Index;

THEREFORE, BE IT FURTHER RESOLVED, the OSBA Board of Directors recommends a membership dues floor be established at \$1,500 and a maximum dues rate of \$25,000 per fiscal year. For OSBA member school districts, ESDs, and community colleges who are below this floor, dues will increase \$250 per year until the floor is reached. For school districts and ESDs that reach the floor before the 2030-31 fiscal year, dues will increase by 15% per year until the 2030-31 fiscal year. Beginning in the 2030-31 fiscal year, dues for all school districts, ESDs, and community colleges will increase annually as a percentage in alignment with the Consumer Price Index.

BE IT FURTHER RESOLVED by the OSBA Board of Directors that the proposed amendments to the OSBA Dues Schedule be submitted to the membership for consideration during the 2024 OSBA election; and

BE IT FURTHER RESOLVED by the OSBA Board of Directors that the proposed amendments to the OSBA Dues Schedule and a copy of this resolution be forwarded to all OSBA member boards in accordance with the OSBA Board of Directors' adopted elections calendar.

Submitted by: OSBA Board of Directors

DISTRICT	24-25 DUES	25-26 DUES	26-27 DUES	27-28 DUES	28-29 DUES	29-30 DUES	30-31 DUES**
District Member 01 (under 100)*	\$ 250.25	\$ 500.25	\$ 750.25	\$ 1,000.25	\$ 1,250.25	\$ 1,500.00	\$ 1,560.00
District Member 02 (100-249)*	\$ 541.25	\$ 791.25	\$ 1,041.25	\$ 1,291.25	\$ 1,541.25	\$ 1,772.44	\$ 1,843.34
District Member 03 (250-499)*	\$ 778.00	\$ 1,028.00	\$ 1,278.00	\$ 1,528.00	\$ 1,757.20	\$ 2,020.78	\$ 2,101.61
District Member 04 (500-999)	\$ 1,420.50	\$ 1,633.58	\$ 1,878.61	\$ 2,160.40	\$ 2,484.46	\$ 2,857.13	\$ 2,971.42
District Member 05 (1000-1999)	\$ 2,503.00	\$ 2,878.45	\$ 3,310.22	\$ 3,806.75	\$ 4,377.76	\$ 5,034.43	\$ 5,235.80
District Member 06 (2000-2499)	\$ 3,450.00	\$ 3,967.50	\$ 4,562.63	\$ 5,247.02	\$ 6,034.07	\$ 6,939.18	\$ 7,216.75
District Member 07 (2500-3999)	\$ 5,952.75	\$ 6,845.66	\$ 7,872.51	\$ 9,053.39	\$ 10,411.40	\$ 11,973.11	\$ 12,452.03
District Member 08 (4000-4999)	\$ 7,035.00	\$ 8,090.25	\$ 9,303.79	\$ 10,699.36	\$ 12,304.26	\$ 14,149.90	\$ 14,715.89
District Member 09 (5000-9999)	\$ 8,658.25	\$ 9,956.99	\$ 11,450.54	\$ 13,168.12	\$ 15,143.33	\$ 17,414.83	\$ 18,111.43
District Member 10 (10000-25000)	\$ 10,823.00	\$ 12,446.45	\$ 14,313.42	\$ 16,460.43	\$ 18,929.49	\$ 21,768.92	\$ 22,639.68
District Member 11 (over 25000)***	\$ 18,940.00	\$ 21,781.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 26,000.00
						\$	-
ESD Membership Dues 01 (under 1000)*	\$ 473.75	\$ 723.75	\$ 973.75	\$ 1,223.75	\$ 1,473.75	\$ 1,694.81	\$ 1,762.61
ESD Membership Dues 02 (1000-2500)*	\$ 710.50	\$ 960.50	\$ 1,210.50	\$ 1,460.50	\$ 1,679.58	\$ 1,931.51	\$ 2,008.77
ESD Membership Dues 03 (2500-5000)*	\$ 947.00	\$ 1,197.00	\$ 1,447.00	\$ 1,664.05	\$ 1,913.66	\$ 2,200.71	\$ 2,288.73
ESD Membership Dues 04 (5000-7500)*	\$ 1,082.50	\$ 1,332.50	\$ 1,582.50	\$ 1,819.88	\$ 2,092.86	\$ 2,406.78	\$ 2,503.06
ESD Membership Dues 05 (7500-10000)	\$ 1,556.00	\$ 1,789.40	\$ 2,057.81	\$ 2,366.48	\$ 2,721.45	\$ 3,129.67	\$ 3,254.86
ESD Membership Dues 06 (10000-15000)	\$ 2,029.50	\$ 2,333.93	\$ 2,684.01	\$ 3,086.62	\$ 3,549.61	\$ 4,082.05	\$ 4,245.33
ESD Membership Dues 07 (15000-25000)	\$ 2,367.75	\$ 2,722.91	\$ 3,131.35	\$ 3,601.05	\$ 4,141.21	\$ 4,762.39	\$ 4,952.89
ESD Membership Dues 08 (25000-50000)	\$ 3,111.75	\$ 3,578.51	\$ 4,115.29	\$ 4,732.58	\$ 5,442.47	\$ 6,258.84	\$ 6,509.19
ESD Membership Dues 09 (above 50000)	\$ 4,667.50	\$ 5,367.63	\$ 6,172.77	\$ 7,098.68	\$ 8,163.49	\$ 9,388.01	\$ 9,763.53
State Board of Education	\$ 67.75	\$ 77.91	\$ 89.60	\$ 103.04	\$ 118.50	\$ 136.27	\$ 141.72
Community College Association****	\$ 4,601.00	\$ 8,851.00	\$ 13,101.00	\$ 17,351.00	\$ 21,601.00	\$ 25,500.00	\$ 26,520.00

*Add \$250 annually until floor is reached, then increase 15% through year 5

**Reflects an estimated CPI increase of 4%

*** \$25,000 cap prior to CPI

****Reflects an increase of \$250 per year, per community college (17) annually until the community colleges reach the \$1,500 floor amount per college. (\$25,500)



Resolution to Amend Oregon School Boards Association's Bylaws Relating to Composition of the Board of Directors

WHEREAS, the Oregon School Boards Association (OSBA) was formed in 1946 as a volunteer association of locally elected public school boards and transitioned to a nonprofit public benefit corporation under Oregon Revised Statute Chapter 65 as of July 1, 2018;

WHEREAS, the Oregon LGBTQIA2S+ School Board Members Advisory Committee has been operating as an OSBA board appointed advisory committee since September 22, 2023; has a record of regular meetings; has draft bylaws; has identified goals that align with the mission, vision and goals of OSBA; has draft action plans; and a draft budget;

WHEREAS, the Oregon LGBTQIA2S+ School Board Members Advisory Committee is ready to elect officers and their Leadership Assembly;

WHEREAS, the Oregon LGBTQIA2S+ School Board Members Advisory Committee has articulated its mission as follows: "To promote quality education for all students with an emphasis on the unique needs of LGBTQIA2S+ students, staff and board members.";

WHEREAS, OSBA's Board of Directors recognizes the importance of the Oregon LGBTQIA2S+ School Board Members Advisory Committee's mission and goals; and

WHEREAS, the Oregon LGBTQIA2S+ School Board Members Advisory Committee has respectfully requested that the Board of Directors submit a resolution to the membership creating the Oregon School Board Members PRIDE Caucus (OSBM PRIDE) and designate a seat on the OSBA Board of Directors and Legislative Policy Committee.

THEREFORE, BE IT RESOLVED by the OSBA Board of Directors that the proposed bylaws amendment designating an Oregon School Board Members PRIDE Caucus representative as a voting member of the OSBA Board of Directors and Legislative Policy Committee be submitted to the membership for consideration during the 2024 OSBA election; and

BE IT FURTHER RESOLVED that the draft bylaws and a copy of this resolution be forwarded to all association member boards in accordance with OSBA's adopted elections calendar.

Submitted by: OSBA Board of Directors

BYLAWS

OREGON SCHOOL BOARD MEMBERS PRIDE CAUCUS
OF THE OREGON SCHOOL BOARDS ASSOCIATION

DRAFT

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ARTICLE 1

CHARTER

The Oregon School Boards Association (the “OSBA”) exists solely to perform essential governmental functions and all its income must accrue to the State of Oregon or its political subdivisions as required under IRC Section 115. OSBA’s mission is to improve student success and education equity through advocacy, leadership and service to Oregon public school boards.

OSBA is aware and acknowledges that diversity is a core value of OSBA. OSBA desires to identify areas of concern and causation, convene a caucus of stakeholders, and create a plan to better promote and support the success of students, school staff and school board members who identify as part of the LGBTQIA2S+ communities.

To this end, The OSBA Board of Directors has formally recognized the Oregon School Board Members PRIDE Caucus (the “Caucus”) to serve as a resource and provide guidance and leadership for these initiatives to the OSBA Board of Directors.

The activities of the Caucus shall align with OSBA bylaws as well as complement, not duplicate, OSBA’s efforts on behalf of all local governing boards.

ARTICLE 2

NAME, MISSION AND GOALS

2.1 Name. This organization shall be known as the Oregon School Board Members PRIDE Caucus (OSBM PRIDE) of the Oregon School Boards Association (OSBA).

2.2 Mission. To promote quality education for all students with an emphasis on the unique needs of LGBTQIA2S+ students, staff and board members.

2.3 Goals.

2.3.1 The implementation of ODE’s “Oregon LGBTQ2SIA+ Student Success Plan.”

2.3.2 Promoting positive and effective relationships among LGBTQIA2S+ school board members, their communities, political leaders, partner organizations and OSBA.

2.3.3 Building and increasing capacity of LGBTQIA2S+ school board members and support a pipeline for LGBTQIA2S+ people to run for school board seats.

2.3.4 Serving as a resource.

2.3.5 Developing, promoting, and advancing legislation to improve educational opportunities and outcomes for LGBTQIA2S+ students, staff and families.

2.3.6 Equipping and advancing LGBTQIA2S+ board members to serve in the general OSBA leadership.

2.3.7 Building capacity of the general board membership in understanding the issues of LGBTQIA2S+ people and inclusion.

ARTICLE 3

MEMBERSHIP

3.1 Qualification. All members must support the purposes and goals of the Caucus as set forth in Article 2.

3.2 Members. The Caucus members may include any elected or appointed member of any public board of education in Oregon who are active members in good standing with the Oregon School Boards Association and identify as a member of the LGBTQIA2S+ communities. Caucus members may participate in all discussions, vote, and serve as an officer of the Caucus. Members must attend the meeting in person, via telephone, or via virtual meeting platform (e.g., Zoom) to vote. Voting by proxy shall not be permitted.

3.3 Attendees. The Caucus may, in its discretion, invite to participate in any meeting or event any other individuals who support the purpose and goals of the Caucus as set forth in Article 2.

3.4 Membership List. The Membership list shall be maintained by the Secretary.

ARTICLE 4

BUDGET

4.1 Budget. The Caucus shall submit an annual budget request as outlined under the OSBA budget process, including approval by the OSBA Board of Directors. The request shall set forth the areas of concern, recommended actions, and annual goals.

ARTICLE 5

MEETINGS

5.1 Annual Meetings. An annual meeting of the Caucus shall be in conjunction with the OSBA Annual Convention at which time the Caucus shall elect officers and shall conduct other business as may properly be brought before the meeting of the Caucus.

5.2 Regular and Special Meetings.

5.2.1 Regular Meetings. The Caucus shall meet as often as required to achieve the goals outlined in its annual Work Plan. These meetings shall be scheduled for the year at the Annual Meeting.

5.2.2 Special Meetings. Special meetings of the members for any purpose may be called, either in writing or by e-mail, by the President or by a majority of the Executive Committee. Such a request shall state the purpose or purposes of the proposed meeting.

5.2.3 Place of Meetings. Regular and special meetings of the Caucus shall be held at any location within Oregon, by virtual meeting platform, or a combination of the two, as designated by the President or the Executive Committee.

5.3 Notice.

5.3.1 Notice of every annual meeting of members, stating the time and place thereof, will be provided with an agenda no less than 15 days prior to such meeting.

5.3.2 Notice of every regular or special meeting of members, stating the time and place thereof, shall be provided with an agenda no less than 10 days prior to such meeting.

5.4 Quorum. Except as otherwise provided by law, the presence at any meeting of a majority of the Executive Committee shall constitute a quorum.

5.5 Organization. The President may determine in their sole discretion whether any meeting of the Caucus shall be held in accordance with Robert's Rules of Order.

5.6 Records. The President shall see that all correspondence, minutes, agendas, and Charter be sent to and kept on file with OSBA.

5.7 OSBA Staff Liaison. The Executive Director of OSBA shall designate a staff member to serve as a liaison representative to the Caucus. The designee shall not have voting rights.

5.8 Compliance with Open Meetings Laws. The Caucus shall comply with the open meetings law requirements of ORS chapter 192 at every convening of its membership in which a quorum is required in order to make a decision or to deliberate toward a decision on any matter.

ARTICLE 6

CAUCUS LEADERSHIP COUNCIL

6.1 Composition. The Leadership Council of the Caucus shall include the President(s), Vice President, Secretary, Treasurer, Regional Directors and two Members of the Caucus.

6.2 Term. Leadership Council members shall serve a two-year term. The President may only serve one consecutive term. The Vice President, Secretary, Treasurer, Regional Members, and Members-at Large may serve any number of consecutive terms. Each officer shall hold office until the term has expired or until a successor has been duly elected and qualified for the position, or until the officer can no longer hold the position because they no longer qualify to be a member of the Caucus as defined in Article 3 above, or because of removal or death.

6.3 Nomination and Election

6.3.1 Nomination. Leadership Council members may be nominated by either the nominating committee or a caucus member at the annual meeting.

6.3.2 Election. The members shall elect the Leadership Council by majority vote at the annual meeting in even numbered years.

6.4 Designations

6.4.1 President. The President shall preside at all meetings of the Caucus and the Executive Committee. The President shall appoint all standing and special committees and shall be an ex-officio member of all committees, except the nominating committee, with voting power. The President shall sign all official reports of the Caucus. Two persons may share the position of President, or one person may serve as President and another as Vice President.

6.4.2 Vice President. In the absence of the President, the Vice President shall have and perform all the powers and duties of the President.

6.4.3 Immediate Past President. The Immediate Past President shall advise and counsel with other officers. The Immediate Past President chairs the officer succession planning process. The past president serves for two calendar years.

6.4.4 Secretary. The Secretary shall keep the minutes and records, maintain a roster of the current membership, and shall see that all notices are duly given in accordance with the provisions of law and this Charter, and such other duties as from time to time may be assigned by the Executive Committee.

6.4.5 Treasurer. The Treasurer shall have the responsibility for receiving and disbursing all funds related to the Caucus in coordination with the OSBA liaison. The Treasurer shall report regularly to the Executive Committee, shall prepare a written yearly financial

report to be distributed to the members at each annual meeting, and shall perform other duties assigned by the Executive Committee.

6.4.6 Regional Caucus Directors. There shall be one Regional Director for each congressional district apportioned to Oregon for election at the Oregon general election held in the year of the Caucus' annual meeting. (For reference, there shall be six Regional Directors starting in 2025.) The Regional Directors shall live in the region which they represent. The Regional Directors shall report issues from their region to the Caucus and shall perform other duties assigned by the Executive Committee. The regions shall be based on Oregon's congressional districts.

Future positions:

6.4.7 At-Large Members. There shall be two At-Large Directors.

6.5 Resignation. A Leadership Council member may resign by filing a written resignation with the President or Secretary of the Caucus or the President of OSBA.

6.6 Vacancies. Any vacancy in any office may be appointed for the unexpired portion of the term by a majority of the officers at the next regular or special meeting.

6.7 Removal. Any member of the Caucus who misses more than two meetings out of any four consecutive meetings, unless they are excused by the board for a valid reason, may have their office vacated by action of the board.

ARTICLE 7

EXECUTIVE COMMITTEE

7.1 Composition. There shall be an Executive Committee made up of the President(s), Vice President, Immediate Past President, Secretary, and Treasurer.

7.2 Responsibilities. The Executive Committee shall have the following responsibilities and powers:

- (a) To respond to any inquiry or question from OSBA.
- (b) To act on behalf of the Caucus when deemed necessary by the President.
- (c) To review plans and programs to be presented to the Caucus at its meetings.
- (d) To give direction to the OSBA liaison on legislative action to come before the state legislature on which there is no formal Caucus policy or resolution.

(e) The Executive Committee shall act as the Nominating Committee and nominate a candidate for each office of the Caucus. A nominating committee report will be included in the notice of the annual meeting of the membership.

7.3 Ratification. Any actions by the President shall be reported to the Executive Committee as soon as the action has taken place. All actions of the Executive Committee shall be subject to ratification by the Caucus at the next meeting of the members.

7.4 Administration. The Executive Committee may use the guidance of Robert's Rules of Order for all procedures. The Executive Committee shall keep regular minutes of its proceedings and all actions by the Executive Committee shall be reported promptly to the membership. Such actions shall be subject to review by the membership, provided that no rights of third parties shall be affected by such review.

ARTICLE 8

COMMITTEES

The President or Executive Committee may establish committees of two or more members to serve at the discretion of the President or the Executive Committee. These committees may consist of such persons and perform such duties as the President designates from time to time. The committees may not act on behalf of the Caucus but may make recommendations to the Caucus for approval. The Chair of any such committee shall be a member of the Executive Committee.

ARTICLE 9

SEAT ON THE OSBA'S BOARD OF DIRECTORS

The Caucus shall appoint one officer from the Leadership Council to serve as liaison to the OSBA Board of Directors and to be a member of the OSBA Board of Directors. The appointee must be an elected or appointed member of any public board of education in Oregon and an active member in good standing with the Association.

ARTICLE 10

GENERAL PROVISIONS

10.1 Amendment of Bylaws

10.1.1 Bylaws may be altered, amended, or replaced by the members of Caucus as approved by voting members at the annual meeting by a majority vote.

10.1.2 Notice of proposed bylaws changes shall be in the annual meeting agenda and sent to all members 15 days prior to the annual meeting.

10.1.3 Omissions from this Charter shall be governed by Robert's Rules of Order when they do not conflict with the Charter.

10.2 Seat on OSBA'S Legislative Policy Committee (LPC)

10.2.1 The Caucus shall appoint one caucus member to serve as liaison to the OSBA Legislative Policy committee and to be a member of the LPC. The appointee must be an elected or appointed member of any public board of education in Oregon who is an active member in good standing with the Association.

The foregoing charter was adopted by the active membership of OSBM PRIDE on August 10, 2024.



Resolution to Amend the OSBA 2023 Bylaws

WHEREAS, the Oregon School Boards Association (OSBA) was formed in 1946 as a volunteer association of locally elected public school boards;

WHEREAS, in 2017, through a vote of the OSBA membership, OSBA was incorporated under ORS chapter 65 as a public benefit non-profit corporation and the OSBA bylaws replaced the OSBA constitution;

WHEREAS, in 2018, through a vote of the OSBA membership, the OSBA bylaws were amended to expand the OSBA board of directors and legislative policy committee with representatives from the Oregon school board members of color caucus;

WHEREAS, in 2023, through a vote of the OSBA membership, the OSBA bylaws were amended to expand the OSBA board of directors and legislative policy committee with representatives from the Oregon rural school board members caucus and additional revisions to the bylaws;

WHEREAS, in 2024, the OSBA board of directors reviewed the OSBA bylaws and proposes to amend the OSBA bylaws as reflected in the attached draft OSBA bylaws with changes highlighted in the attached draft OSBA bylaws crosswalk document; and

WHEREAS, the substantive changes to the draft OSBA bylaws are the following:

- Allowing caucuses to have an additional director on the OSBA board of directors in the circumstance where the OSBA president or immediate past president is a director from a caucus. This revision is intended to provide the same opportunity for representation for caucuses as is currently provided to regionally elected directors.
- Clarify that OSBA board of directors must comply with the Oregon government ethics laws with respect to conflicts-of-interest.
- Require OSBA caucuses to submit an annual year end fiscal report to the OSBA board of directors.
- Create officer eligibility criteria that requires candidates for officer positions and directors in officer positions to be voting members of the OSBA board of directors.
- Expand the OSBA board of directors and legislative policy committee with representatives from the Oregon school board members PRIDE caucus.
- Edits to grammar, punctuation, and language for readability.

THEREFORE, BE IT RESOLVED by the OSBA board of directors that the proposed draft OSBA bylaws be submitted to the membership for consideration during the 2024 OSBA election; and

BE IT FURTHER RESOLVED that the proposed draft OSBA bylaws, the draft OSBA bylaws crosswalk document and a copy of this resolution be forwarded to all OSBA member boards in accordance with the OSBA board of directors' adopted elections calendar.

Submitted by: OSBA Board of Directors



BYLAWS

As Amended by the Membership: December 2023

Proposed Edits: September 14, 2024

SECTION 1 PURPOSE

The Oregon School Boards Association (the “Association” or “OSBA”) exists solely to perform essential governmental functions and all of its income accrues to the State of Oregon or its political subdivisions as required under IRC Section 115. In particular, the Association’s mission and purpose are as follows:

- A. To work for the general advancement and improvement of the education of all public school children of the State of Oregon.
- B. To gather and disseminate information pertinent to the successful operation of public schools.
- C. To work for the most efficient and effective organization of public schools of this state. “Public schools” include local school districts, education service districts, the State Board of Education, and community colleges classified as a political subdivision.
- D. To work for adequate and dependable financial support for the public schools of this state.
- E. To study all legislation which affects the public schools of Oregon and to support and work for that which appears to be desirable and to keep members informed thereof. To propose and work for the enactment of proper educational legislation.
- F. To encourage the establishment and maintenance of best practices and high standards in the conduct and operation of the public school educational system.
- G. To study and interpret educational programs and to relate them to the needs of pupils.
- H. To promote public understanding of the role of school boards and school board members in the improvement of education.
- I. To conduct seminars, conferences, and research projects in the various aspects of education for the benefit of members.
- J. To endeavor to implement the policies, beliefs, and resolutions of the Association members and board of directors.
- K. To do such other things as the member boards or board of directors may deem appropriate for the accomplishment of these and other purposes which tend to improve public education.
- L. To enter into such cooperative agreement with members for the pooling of resources and the provision of services as may result in the more efficient utilization of district resources and accrue to their financial advantage.

SECTION 2 MEMBERS

2.1 Admission. All members must qualify as (1) a “political subdivision” as defined under Treas Reg § 1.103-1(b) and Revenue Ruling 78-276, 1978-2 CB 256 and (2) as one of the following:

- 2.1.1 ~~Local~~ School District as defined under ORS Chapter 332;
- 2.1.2 Education Service District as defined under ORS Chapter 334;
- 2.1.3 Community College District as defined under ORS Chapter 341;
- 2.1.4 State Board of Education as defined under ORS Chapter 326; and

2.1.5 Any other governmental educational organization qualifying as a political subdivision, as approved by resolution of the board of directors.

2.2 Dues. Annual dues shall be set by majority vote of the members and shall be based on resident Average Daily Membership (ADMr) as of December 31 of the preceding year as reported to the Oregon Department of Education. Dues shall be payable on July 1 of each year and shall become delinquent on September 1 of each year. Member status shall automatically terminate for members failing to pay dues by September 1 unless an extension is requested and granted by the board of directors.

2.3 Reserved Powers of the Members. The following corporate actions require the consent and approval of the members:

2.3.1 Election and removal of directors except as set forth in Section 3.8;

2.3.2 Election and removal of the Legislative Policy Committee (“LPC”) members except as set forth in Section 4.1.3(g);

2.3.3 Approval of resolutions to effectuate any of the following:

(a) Adoption, amendment, or restatement of the articles of incorporation or bylaws;

(b) Modification to the region descriptions set forth in Section 2.6.1; and ~~the~~

(c) Dissolution, merger, or the sale, pledge, or transfer of all or substantially all of the Association’s assets.

2.4 Voting Power.

2.4.1 Election of Directors and LPC Members. For the purposes of nominating and electing directors and LPC members, each member shall have one vote.

2.4.2 Resolution. For the purposes of approving a resolution, each member shall have one vote on all resolutions except as follows:

(a) K-12 Local Districts with an ADMr between 15,600 and 23,400 shall have two votes.

(b) K-12 Local Districts with an ADMr between 23,400.1 and 31,200 shall have three votes.

(c) K-12 Local Districts with an ADMr between 31,200.1 and 39,000 shall have four votes.

(d) K-12 Local Districts with an ADMr of 39,000.1 or more shall have five votes.

2.5 Process of Approval of Member Resolutions.

2.5.1 Generally, members shall approve resolutions annually by ballot vote. Members or the board of directors may submit a resolution for member approval. Such resolutions shall be submitted to the board of directors no later than September 30~~th~~. The board of directors shall distribute all timely submitted resolutions, together with an official ballot, to the members no later than October 15. Members shall vote by ballot submitted to the board of directors no later than December 15.

2.5.2 ~~The board of directors may call a special meeting of the members under Section 2.9, as necessary.~~

2.6 Regional Election of Directors and LPC Members.

2.6.1 Regional Voting. For the purposes of nominating and electing the board of directors and LPC members, the Association members shall be organized into and represented by region:

- (a) Eastern Region includes all of the members located in the counties of Baker, Grant, Malheur, Union, Wallowa, and Wheeler.
- (b) Gorge Region includes all of the members located in the counties of Gilliam, Morrow, Sherman, Umatilla, and Wasco.
- (c) Central Region includes all of the members located in the counties of Crook, Deschutes, and Jefferson.
- (d) Southeast Region includes all of the members located in the counties of Harney, Klamath, and Lake.
- (e) Southern Region includes all of the members located in the counties of Jackson and Josephine.
- (f) Lane Region includes all of the members located in the county of Lane.
- (g) Clackamas Region includes all of the members located in the counties of Clackamas and Hood River.
- (h) Douglas/South Coast Region includes all of the members located in the counties of Coos, Curry, and Douglas.
- (i) Linn, Benton, Lincoln Region includes all of the members located in the counties of Benton, Lincoln, and Linn.
- (j) Marion Region includes all of the members located in the county of Marion.
- (k) Yamhill, Polk Region includes all of the members located in the counties of Polk and Yamhill.
- (l) North Coast Region includes all of the members located in the counties of Clatsop, Columbia, and Tillamook.
- (m) Washington Region includes all of the members located in the county of Washington.
- (n) Multnomah Region includes all of the members located in the county of Multnomah.

2.6.2 Members shall be assigned to the region in which their main administrative office is located. If a member's district boundaries span more than one region, the member board must declare which region it intends to vote and shall vote only in that region.

2.6.23 Regional elections shall be determined ~~taken~~ by a majority of votes cast by members within of the members within the region.

- 2.7 Modification of Regions.** A formal review of the regional organizations described in Section 2.6.1 shall be conducted by the board of directors at least every three years commencing with 2017. Any recommended changes to the regional organization shall be submitted to the members in the form of a resolution in accordance with the provisions of Section 2. ~~115.~~
- 2.8 Annual Meetings.** An annual meeting of members shall be held in November of each year unless a different date or time is fixed by the board of directors and stated in the notice of the meeting. Failure to hold an annual meeting on the stated date shall not affect the validity of any corporate action. At the annual meeting, the president and secretary-treasurer of the board of directors, and any other officer or person whom the president may designate, shall report on the state of the Association, ~~the its~~ activities, and its financial condition ~~of the Association.~~
- 2.9 Special Meetings.** A special meeting of members shall be held upon the call of the president or 25 percent of the board of directors. All members shall be officially notified of a special meeting by written notice, mailed via U.S. mail or electronic mail, to all members at least 15 days prior to the date of the meeting. Such notice shall include a description of all agenda items and any matters to be voted upon by the members, the place and time of the meeting, and instructions describing the method by which members can participate by telephone or video. Notice shall also comply with all procedures and include any information as required by ORS Chapter 192.
- 2.10 Telephonic/Video Meetings.** The board of directors may permit any member to participate in any annual or special meeting of the membership, or conduct the meetings through, the use of any means of communication by which all persons participating may simultaneously hear each other during the meeting. A member participating in the meeting by this means is deemed to be present ~~in person~~ at the meeting.
- 2.11 Place of Meetings.** Meetings of the members shall be held at any place, in or out of Oregon, designated by the board of directors. If a meeting place is not designated by the board of directors, the meeting shall be held at the Association's principal office.
- 2.12 Action by Written Ballot.** Any action required of the members will be taken by written ballot, and the Association will deliver a written ballot to every member entitled to vote on the matter. Once delivered, a written ballot may not be revoked.
- 2.13 Quorum.** A quorum of the members shall consist of a majority of members in good standing at the time the ballots are to be returned to the association.
- 2. ~~13.114~~ Approval:** With the exception of approving amendments to the Association's bylaws, which is as outlined in Section 7.1 ~~of these bylaws~~, and with the exception of regional elections outlined in 2.6.3, approval by written ballot is effective ~~when~~ at the end of the voting period when:
- (a) The number of votes cast by ballot equals or exceeds a quorum of the members; and
 - (b) The number of approvals equals or exceeds a majority of the number of returned ballots.

SECTION 3 DIRECTORS

- 3.1 Powers.** Except as provided under Section 2. ~~23~~, all corporate powers shall be exercised by or under the authority of ~~and the affairs of, are managed under the direction of~~ the board of

directors. The board of directors shall adopt policies defining specific obligations of the board of directors.

3.2 Qualifications. Directors must serve on the board of a member of the Association throughout the duration of their term, with the exception of the director serving as past president.

3.3 Number. The board of directors shall consist of not fewer than three nor more than 25 persons. The number of directors may be fixed or changed periodically, within the minimum⁷ and maximum² by the members.

3.4 Term. Directors shall take office on January 1 and shall serve for a term of two calendar years or until their successors are elected and qualified. Terms shall be staggered as per the election calendar.

3.4.1 Directors who took office prior to January 1, 2018, and are re-elected may serve for any number of terms as long as they continuously remain members of the board of directors.

3.4.2 Directors taking office on or after January 1, 2018, may serve five consecutive two-year terms and, if eligible, may rerun after a two-year hiatus.

3.4.3 If a director serving as immediate past president requires additional time beyond the term limits outlined above, the term limits will be held in abeyance to allow the director to complete their term as immediate past president.

3.5 Composition. The board of directors will be comprised of up to ~~23~~²² regionally elected directors, one designated director as defined in the bylaws of the Oregon School Board Members of Color Caucus, ~~and~~ one designated director as defined in the bylaws of the Oregon Rural School Boards Members Caucus, ~~and one designated director as defined in the bylaws of the -Oregon school board members PRIDE caucus and ex-officio nonvoting members advisors as delineated in Section 3.5.4.~~

3.5.1 Regional Elected Directors. Each region, as described under Section 2.6.1, shall elect one director except as follows:

(a) Clackamas Region shall elect two directors;

(b) Marion Region shall elect two directors;

(c) Washington Region shall elect three directors; and

(d) Multnomah Region shall elect three directors.

(e) ~~Provided, however, that i~~ If the president or immediate past president of the board of directors is a representative director from a region that elects only one director, that region shall elect an additional director or directors to serve for the duration of the president and/or the immediate past president's term.

3.5.2 Regional Election.

(a) The nomination and election of directors shall be in accordance with the elections calendar annually adopted by the board. The board of directors shall distribute notice of position vacancies, candidate information packets, and official nomination forms to all incumbent directors and members in electing regions.

(b) Each regional candidate for a director position shall be nominated by a member within the region by means of a nomination form. ~~The board of directors shall distribute notice of position vacancies, candidate information packets, and official nomination forms to all incumbent directors and members in electing regions.~~ To nominate a director candidate, one or more of the members in the region must timely submit to the board of directors a formal resolution or motion of the member and the completed nomination form(s). Nominations in regions where there is more than one open director position shall indicate the numbered position for which the nomination is being submitted.

(c) Each member in a region shall have one vote in the regional elections for the board of directors. The director candidate receiving a majority of the votes ~~cast by the~~ members within the region shall be elected.

~~(a)~~(d) In cases where there are more than two candidates nominated for any position, and none receives a majority of the votes cast, a second regional ballot shall be required between the two candidates receiving the highest number of votes; the one receiving a majority of the votes is elected.

3.5.3 ~~Designated-Caucus~~ Representatives. In accordance with their bylaws, caucuses of OSBA shall appoint a representative of the Caucus to serve as a director of the Association. The representative must be an elected or appointed member of any public board of education in Oregon ~~who that~~ is an active member in good standing with the Association. All Association bylaws and policies shall apply to the designated representative serving as the Caucus' director of the Association.

If the president or immediate past president of the board of directors is a representative director from a caucus, then the caucus shall elect an additional director to serve for the duration of the president and/or the immediate past president's term.

3.5.4 Ex-Officio. The following individuals or their designee may serve as ex-officio, nonvoting, advisors to the board of directors:

- (a) Any director of the National School Boards Association elected from Oregon;
- (b) ~~Any officer of the National School Boards Association, National School Boards Advocacy Committee, or an officer of the NSBA Pacific Region.~~
- (c) ~~The immediate past president of the Oregon Association of School Executives;~~
- (d) The ~~immediate past president~~ Executive Director of the Confederation Coalition of School Administrators;
- (e) The ~~board section president~~ Chair-Elect of the Oregon Association of Education Service Districts;
- (f) The board ~~section~~ president of the Oregon Community College Association;
- (g) The chair of the State Board of Education; and
- (h) Any other person ~~as that~~ the board of directors may appoint.

Ex-officio advisors do not attend executive sessions of the board of directors unless they hold a separate position that entitles them to attend executive session, or they are invited to attend by the board of directors.

Ex officio advisors are not eligible for travel reimbursement from OSBA unless they hold a separate position for which travel reimbursement is provided.

3.6 Vacancies. In the event that any director position, other than the president or immediate past president serving as a second director for a region as set out in Section 3.5.1(e), is vacant during the term of office, the remaining directors may appoint an interim director from the same region to serve until December 31 of the same year.

If the board of directors cannot recruit a candidate from the region, they may appoint a person from a contiguous region to serve as director representing the open region. An individual appointed as a director from a contiguous region is not eligible to serve as an officer of the board.

All appointed interim directors must run for regional election during the next election cycle following appointment in order to be eligible to continue service on the board of directors past December 31 of the election year. The members shall elect, using the procedures in Section 3.5.2, an interim director to serve from January 1 of the next year until the end of the remaining term.

If there is a vacancy in an OSBA caucus-designated director position, then the caucus shall, as set forth in Section 3.5.3, appoint a new caucus representative to serve the remaining term.

3.7 Resignation. A director may resign at any time by delivering written notice to the president or the secretary. A resignation is effective when notice is effective under ORS 65.034 unless the notice specifies a later effective date. Once delivered, a notice of resignation is irrevocable unless revocation is permitted by the board of directors.

3.8 Removal. A director may be removed for cause by vote of two-thirds majority of the directors. A director may be removed with or without cause by a majority vote of the members who elected the director. The board may provide guidance or adopt and amend policies regarding what types of actions the board considers to be sufficient cause for removal.

3.9 Regular Meetings. An annual meeting of the board of directors shall be held immediately after, and at the same place as, the annual meeting of members. The board of directors may schedule additional regular meetings to occur during a calendar year. ~~If the time and place of any other directors' meeting is regularly scheduled by the board of directors, the meeting is a regular meeting.~~ All other meetings are special meetings.

3.10 Special Meetings. A special meeting of the board of directors may be called by the president or the president-elect or 20 percent of the board of directors. All directors shall be officially notified of a special meeting by written notice delivered personally, by telephone, or electronic mail at least 48 hours prior to the date of the meeting. Such notice shall include a description of all agenda items and any matters to be voted upon by the directors, the place and time of the meeting, and instructions describing the method by which directors can participate by telephone or video. No matter may be considered at a special meeting other than the matter(s) specified in the notice.

3.11 Place of Meetings. The board of directors may hold annual, regular, or special meetings at any location in the State of Oregon.

3.12 Telephonic/Video Meetings. The board of directors may conduct meetings through the use of any means of communication by which all persons participating may simultaneously hear each other during the meeting. A director participating in the meeting by this means is deemed to be present at the meeting.

3.1013 Notice of Meetings. All ~~members~~ directors shall be officially notified of a special meeting by written notice delivered personally, by telephone or electronic mail to all directors at least 48 hours prior to the date of the meeting. Such notice shall include a description of all agenda items and any matters to be voted upon by the directors, the place and time of the meeting, and instructions describing the method by which directors can participate by telephone or video. Notice of meetings shall ~~also~~ comply with all procedures and include any information as required by ORS Chapter 192.

3.1114 Waiver of Notice. A director may at any time waive any notice required by these bylaws. A director's attendance at or participation in a meeting waives any required notice to the director of the meeting unless the director, at the beginning of the meeting or promptly upon the director's arrival, objects to holding the meeting or transacting business at the meeting and does not thereafter vote for or assent to any action taken at the meeting. Except as provided in the preceding sentence, any waiver must be in writing, must be signed by the director entitled to the notice, must specify the meeting for which the notice is waived, and must be filed with the minutes or the corporate records.

3.1215 Quorum. A quorum of the board of directors shall consist of a majority of the number of directors in office at the time the meeting begins.

3.1316 Voting. If a quorum is present when a vote is taken, the affirmative vote of a majority of the directors present when the action is taken is the act of the board of directors except to the extent that the articles of incorporation, these bylaws, or applicable law require the vote of a greater number of directors.

3.1417 Presumption of Assent. A director who is present at a meeting of the board of directors when corporate action is taken is deemed to have assented to the action taken unless:

- (a) The director objects at the beginning of the meeting, or promptly upon the director's arrival, to holding the meeting or transacting the business at the meeting; and
- (b) The director's dissent from the action taken is entered in the minutes of the meeting.

3.1518 Compensation. Directors and members of committees may receive reimbursement of such expenses as may be determined by resolution or policy of the board of directors to be just and reasonable. Directors shall not otherwise be compensated for service in their capacity as directors.

3.1619 Director Conflict of Interest. The Association shall maintain a Conflict of Interest policy, the terms of which comply with ORS 65.361 and ORS Chapter 244. The board of directors shall annually review and notify ~~its members and the~~ directors of the current Conflict of Interest policy. ~~Each director shall annually complete and return a Conflict of Interest statement.~~

SECTION 4 COMMITTEES AND CAUCUSES

4.1 **Standing Committees.** The board of directors shall maintain the standing committees described below:

4.1.1 Executive Committee. The executive committee shall consist of the five officers of the board of directors: the president as chairman ~~and as an ex-officio voting member pursuant to section 5.5.1 of the Bylaws~~, the president-elect, the vice president, the secretary-treasurer, and the immediate past president. The executive committee ~~may act, pursuant to its delegation delegated~~ of authority to ~~such committee by the board of directors, act~~ in place and instead of the board of directors between board meetings on all matters except those specifically reserved to the board under the terms of the bylaws. Actions of the executive committee shall be reported to the board ~~of directors by mail, email, on a timeframe consistent with the seriousness and urgency of the matter and within two weeks if practicable. Additionally, executive committee actions will be reported~~ ~~or~~ at the next regular board meeting.

4.1.2 Finance Committee. The finance committee shall be appointed by the president and shall be composed of members from Oregon public school districts, education service districts, and community colleges with boards that meet all criteria to be Association voting members. The members shall include, but are not limited to, the President as an ex-officio voting member pursuant to section 5.5.1 of the Bylaws, the Association secretary/treasurer and vice president, one ~~Association board director trustee~~ from the PACE board, one district business official, and one at-large board member.

~~Finance committee members serve for a term of two (2) years unless they are appointed to replace a member who left the committee before finishing their two-year term, in which case the member will serve the remainder of the two-year term. The trustee from the PACE board is recommended by the PACE Board of trustees, appointed by the President, subject to approval by the Board, and will serve a two-year term, with no term limits. The district business official and the at-large board member will be recommended by OSBA staff, appointed by the President, subject to approval by the Board, will serve two-year terms, with no term limits, and staggered start dates starting in January.~~

The finance committee shall operate within the corporation's investment guidelines and the Finance Committee ~~e~~Operating ~~g~~Guidelines.

4.1.3 Legislative Policy Committee. The board of directors shall maintain a Legislative Policy Committee ("LPC").

(a) Purpose. The LPC shall develop legislative policies which are recommended to and approved by the members as a resolution proposed by the board of directors and voted on by the membership in accordance with Section 2.4 and 2.5. The LPC also advises the executive director and staff during legislative sessions.

(b) Composition. The LPC shall be composed of the voting members of the board of directors, the President as an ex-officio voting member pursuant to section 5.5.1 of the Bylaws, ~~and the~~ regional representatives elected under the procedures defined in Section 4.1.3(c) and (d), ~~and~~ one designated voting member as defined in the bylaws of the Oregon School Board Members of Color Caucus, ~~and one designated~~

voting member as defined in the bylaws of the Oregon Rural School Boards Members Caucus, and one designated voting member as defined in the bylaws of the Oregon school board members PRIDE caucus. All committee members must be elected or appointed directors of a member as defined in Section 2.1. The vice president of the board of directors shall chair the LPC.

~~(b)~~(c) Qualifications. LPC representatives must serve on the board of a member of the Association throughout the duration of their term.

~~(c)~~(d) Nomination. The board of directors shall cause the nomination form to be distributed to all members in eligible regions. A member may To nominate a candidate to the LPC, and shall do so one or more of the members in the region must timely submit to the board of directors by a formal resolution or motion of the member and timely submission of the nomination form(s) to the office of the Association and the completed nomination form(s). Nominations in regions where there is more than one representative position shall indicate the numbered position for which the nomination is being submitted. The Nominations and election of the LPC representatives will be closed by a date identified in shall be in accordance with the elections calendar adopted by the board.

~~(d)~~(e) Election. Each LPC member shall be elected by majority of member boards of a region. Each member in a region shall have one vote in the regional elections for the LPC representative. The LPC representative candidate receiving a majority of the votes cast by the members within the region shall be elected. Each region shall elect the number of LPC members as described in Section 3.5, without regard to Section 3.5.1 ~~(de)~~. Such elections shall be held using the procedures described in Section 3.5.2.

(f) Term. Each committee member shall take office on January 1 in even numbered years and serve for a term of two (2) years.

~~(e)~~(g) Vacancies. In the event that there is a vacancy on the LPC, the board of directors may appoint an interim LPC member from the same region to fill the unexpired term of office. If the board of directors cannot recruit an LPC member from the region, they may appoint a person from a contiguous region to serve to represent the open region to fill the unexpired term of office.

~~4.1.4 PACE Trustees. The board of directors shall appoint the trustees of the OSBA Property and Casualty Coverage for Education Trust ("PACE"). As per the PACE Restated Trust Agreement, the PACE trustees shall nominate trustee candidate(s) to the OSBA board of directors. If the list of candidates is not acceptable by the board of directors, the PACE trustees will continue to submit nominated candidate(s) for consideration until accepted by the board of directors.~~

~~PACE trustees taking office on or after January 1, 2023, may serve three consecutive three year terms and, if eligible, may return after a one year hiatus.~~

4.2 Other Board Committees. The board of directors may create one or more committees of the board of directors and appoint directors and representatives of members to serve on such committee. The creation of a committee and the appointment of directors and member representatives to the committee must be approved by a majority of all directors in office when the action is taken. The provisions of these bylaws governing meetings, action without meetings,

notice and waiver of notice, and quorum and voting requirements of the board of directors shall apply to committees and their members as well. Committees of the board of directors may, to the extent specified by the board of directors, exercise the authority of the board of directors; provided, ~~however,~~ that no committee of the board of directors may:

- (a) Authorize distributions, provided that this restriction does not apply to payment of value for property received or services performed or payment of benefits in furtherance of the Association's purposes;
- (b) Approve or recommend dissolution, merger, or the sale, pledge, or transfer of all or substantially all of the Association's assets;
- (c) Elect, appoint, or remove directors or fill vacancies on the board or on any of its committees; or
- (d) Adopt, amend, or repeal the articles of incorporation or bylaws.

4.3 Advisory Committees. The board of directors may create one or more other committees. Members of these committees need not be members or directors, but at least one director shall serve on each such committee. These committees shall have no power to act on behalf of, or to exercise the authority of, the board of directors, but may make recommendations to the board of directors.

4.4 Caucuses. Caucuses shall exist to enhance the work of the Association by addressing the unique needs of member districts. ~~Caucuses shall:~~

4.4.1 ~~Caucuses shall~~ clearly articulate the vision, mission, and goals of the Caucus.

4.4.2 ~~Caucuses shall~~ adopt bylaws for operating, programming, and governing within the context of the Association bylaws described herein.

4.4.3 ~~Caucuses shall~~ comply with Association policies and guidelines.

4.4.4 Caucuses shall be added or eliminated to this provision through the bylaw's amendment process described in Section 8.1~~these bylaws~~.

4.4.5 Caucuses shall submit an end of fiscal year report to the Board of Directors that includes the following:

4.4.5.1 The caucus is meeting regularly;

4.4.5.2 An accounting of the prior year's budget allocation;

4.4.5.3 Identified officers and current bylaws;

4.4.5.4 A summary of the Caucus current goals, the prior year's Caucus activities that support those goals, and how the Caucus goals align with the mission, vision, and goals of OSBA.

The end of fiscal year report will be submitted at the first regularly scheduled board of directors meeting following the end of the fiscal year.

4.4.56 The Oregon School Board Members of Color Caucus was established by a vote of the membership in 2018.

~~4.4.57~~ ~~With the adoption of this section, t~~The Oregon Rural School Boards Members Caucus ~~is~~
was established by a vote of the membership in 2023.

4.4.8 The Oregon school board members PRIDE caucus was established by a vote of the membership in 2024.

4.5 Administration. Each committee and caucus shall prepare minutes of each of its meetings, and such minutes shall be kept on file at the Association’s principal office and made available on request to any member of the board of directors. Each committee and caucus shall also report on its activities at the regular meetings of the board of directors. Each committee and caucus shall comply with the public meetings laws requirements under ORS Chapter 192.

SECTION 5 OFFICERS OF THE BOARD OF DIRECTORS

5.1 Eligibility. Effective January 1, 2026, to hold an officer position on the Board of Directors other than the immediate past president, candidates and officers must be a voting member of the OSBA Board of Directors.

~~5.12~~ **Appointment.** The board of directors shall elect officers by majority vote ~~at least 10 days~~ prior to the November member meeting. In cases where there are more than two candidates nominated for any position, and none receives a majority of the votes, a second ballot shall be required between the two candidates receiving the highest number of votes. The one receiving a majority of the votes is elected.

5.23 Designation. The officers of the Association shall be a president, president-elect, past president, vice president, a secretary-treasurer, and such other officers as the board of directors may appoint.

~~5.34 Compensation and~~ **Term of Office.** Officer terms are one calendar year. No officer, except the secretary-treasurer, shall serve two consecutive terms in the same office, unless the director ~~completed~~completes ~~athe~~ term ~~for~~of another officer who was unable to complete ~~atheir~~ term, and is then voted into the same position the following year. The secretary-treasurer may serve up to two consecutive one-year terms.

5.5 Compensation

~~Directors and members of committees~~Officers may receive reimbursement of such expenses as may be determined by resolution of the board of directors to be just and reasonable. ~~Directors~~
Officers shall not otherwise be compensated for service in their capacity as ~~directors~~officers.

5.46 Removal and Resignation. Any officer may be removed, either with or without cause, at any time by action of the board of directors. An officer may resign at any time by delivering notice to the board of directors, the president, or the secretary-treasurer. A resignation is effective when the notice is effective under ORS 65.034 unless the notice specifies a later effective date. If a resignation is made effective at a later date and the Association accepts the later effective date, the board of directors may fill the pending vacancy before the effective date if the board of directors provides that the successor does not take office until the effective date. Once delivered, a notice of resignation is irrevocable unless revocation is permitted by the board of directors. No removal or resignation shall prejudice the rights of any party under a contract of employment.

5.57 Officers. The officers of the Association are as follows:

- 5.57.1 President: The president shall preside at all member meetings of the Association and of the board of directors; shall appoint ~~any committees~~ positions not otherwise designated in these bylaws or OSBA adopted policy, subject to the approval of the board of directors; shall call all regular and special meetings as provided herein; shall be an ex-officio voting member of all committees established under sections 4.1 and 4.2 of these bylaws. The president shall automatically serve as immediate past president for the following term. The president serves for a term of one calendar year.
- 5.57.2 President-elect: In the absence of the president, the president-elect shall assume the powers and duties of the president, and when a vacancy occurs in the office of president, shall serve in that capacity for the remainder of the term. The president-elect shall automatically serve as president for the following term, even if required to fill an uncompleted term as president. In addition, the president-elect shall assume duties related to the oversight of Association member elections and resolutions processes and such other administrative duties as are assigned by the president. The president-elect serves for a term of one calendar year.
- 5.57.3 Vice president: In the absence of the president-elect, the vice president shall assume the powers and duties of the president-elect. The vice president shall also serve as the chair of the LPC. The vice president serves for one calendar year.
- 5.57.4 Secretary-treasurer: The secretary-treasurer shall be responsible for keeping ~~in a suitable minute book~~ accurate minutes of all board of director meetings in electronic format in accordance with OSBA's record retention schedule; shall carry on official correspondence of the Association; shall arrange for proper banking facilities; ~~and~~ shall receive, account for, and disburse funds in a businesslike manner as provided for by the board of directors; shall see that the minutes of the previous meetings are ~~read~~ approved by the board of directors; and shall give an itemized and detailed report of the financial condition of the Association at each annual meeting and at such other times as may be required by the board of directors. Such duties of the secretary-treasurer as may be specified by the board of directors may be delegated to the executive director or a designated member of the staff. The secretary-treasurer serves for a term of one calendar year.
- 5.57.5 Immediate past president: The immediate past president shall advise and counsel ~~with~~ other officers. The immediate past president chairs the officer succession planning process. The past president serves for one calendar year.
- ~~5.57.6 Assistants: The board of directors may appoint or authorize the appointment of an assistant to the secretary treasurer. Such assistant may exercise the powers of the secretary treasurer, as the case may be, and shall perform such duties as are prescribed by the board of directors.~~

SECTION 6 NONDISCRIMINATION

The Association shall not discriminate in providing services, hiring employees, or otherwise, upon the basis of gender identity, race, creed, marital status, sex, sexual orientation, religion, color, age, disability, or national origin.

SECTION 7 OSBA PROPERTY AND CASUALTY FOR EDUCATION TRUST

PACE Trustees. The board of directors shall appoint the trustees of the OSBA Property and Casualty Coverage for Education Trust ("PACE") as provided in ~~As per the PACE Restated Trust Agreement. ,the PACE trustees shall nominate trustee candidate(s) to the OSBA board of directors. If the list of candidates is not acceptable by the board of directors, the PACE trustees will continue to submit nominated candidate(s) for consideration until accepted by the board of directors.~~

It is the policy of OSBA with respect to PACE trustees taking office on or after January 1, 2023, that such trustees will be appointed to no more than ~~may serve~~ three consecutive three-year terms and, if eligible, may return after a one-year hiatus.

SECTION ~~7~~8 GENERAL PROVISIONS

~~78~~8.1 Amendment of Bylaws.

- ~~78~~8.1.1 Amendments to the bylaws may be initiated by the board of directors or submitted by a member to the board of directors.
- ~~78~~8.1.2 The board of directors shall provide written notice to the members containing a statement that the members will be asked to approve the amendment and a copy of the proposed amended bylaws.
- ~~78~~8.1.3 Action by Written Ballot: The Association will deliver a written ballot to every member entitled to vote on the matter. The ballot shall set forth each proposed action and provide an opportunity to vote for or against each proposed action and specify a reasonable time by which a ballot must be received by the Association in order to be counted. Once delivered, a ballot may not be revoked.
- ~~78~~8.1.4 Approval: Approval by written ballot shall be valid only when the number of votes cast by ballot equals or exceeds a quorum of the members, and the number of approvals equals or exceeds two-thirds majority of the number of the returned ballots.
- ~~78~~8.1.5 Quorum: A quorum of the members shall consist of a majority of members in good standing at the time the ballots are to be returned to the Association.
- ~~78~~8.1.6 Whenever an amendment or new bylaw is adopted, it shall be ~~copied in the minute book~~saved in electronic format in accordance with OSBA's record retention schedule with the original bylaws in the appropriate place. If any bylaw is repealed, the fact of repeal and the date on which the repeal occurred shall be stated in such book and place.

~~78~~8.2 Inspection of Books and Records. All books, records, and accounts of the Association shall be open to inspection by the directors in the manner and to the extent required by law.

- 78.3 Checks, Drafts, Etc.** All checks, drafts, and other orders for payment of money, notes, or other evidences of indebtedness issued in the name of or payable to the Association shall be signed or endorsed by such person or persons and in such manner as shall be determined by resolution of the board of directors.
- 78.4 Deposits.** All funds of the Association not otherwise employed shall be deposited to the credit of the Association in those banks, trust companies, or other depositories as the board of directors or officers of the Association designated by the board of directors select, or be invested as authorized by the board of directors.
- 78.5 Loans or Guarantees.** The Association shall not borrow money and no evidence of indebtedness shall be issued in its name unless authorized by the board of directors. This authority may be general or confined to specific instances. Except as explicitly permitted by ORS 65.364, the Association shall not make a loan, guarantee an obligation, or modify a pre-existing loan or guarantee to or for the benefit of a director or officer of the Association.
- 78.6 Execution of Documents.** The board of directors may, except as otherwise provided in these bylaws, authorize any officer or agent to enter into any contract or execute any instrument in the name of and on behalf of the Association. Such authority may be general or confined to specific instances. Unless so authorized by the board of directors, no officer, agent, or employee shall have any power or authority to bind the Association by any contract or engagement, or to pledge its credit, or to render it liable for any purpose or for any amount.
- 78.7 Insurance.** The Association may purchase and maintain insurance on behalf of an individual against liability asserted against or incurred by the individual who is or was a director, officer, employee, or agent of the Association, or who, while a director, officer, employee, or agent of the Association, is or was serving at the request of the Association as a director, officer, partner, trustee, employee, or agent of another foreign or domestic business or nonprofit corporation, partnership, joint venture, trust, employee benefit plan, or other enterprise; provided, however, that the Association may not purchase or maintain such insurance to indemnify any director, officer, or agent of the Association in connection with any proceeding charging improper personal benefit to the director, officer, or agent in which the director, officer, or agent was adjudged liable on the basis that personal benefit was improperly received by the director, officer, or agent.
- 78.8 Fiscal Year.** The fiscal year of the Association shall begin on the first day of July and end on the last day of June in each year.
- 78.9 Severability.** A determination that any provision of these bylaws is for any reason inapplicable, invalid, illegal, or otherwise ineffective shall not affect or invalidate any other provision of these bylaws.

* * * * *

The foregoing bylaws were approved by the membership of the Oregon School Boards Association on December 15, 2023. The original bylaws were duly adopted by the Board of Directors of OSBA on September 15, 2017, and approved by the membership on December 15, 2017.

Mon Dec 9, 2024

- 6:00pm – 8:00pm **Board Regular Meeting**
Where: DO Boardroom
Calendar: Board Members
Created by: Rosa Cerda-Diaz

Tue Dec 10, 2024

- 8:00am – 8:30am **KOHU Odds & Ends Show**
Where: KOHU
Calendar: Board Members
Created by: Rosa Cerda-Diaz
Who: Tricia Mooney, kohunews@gmail.com
- 3:00pm- 5:00pm **Girls Varsity Bowling vs Hanford H.S.**
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 4:00pm- 5:45pm **Boys JV Basketball vs Eisenhower H.S.**
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 4:00pm- 5:45pm **Girls JV Basketball vs Eisenhower H.S.**
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 5:45pm- 7:15pm **Girls Varsity Basketball vs Eisenhower H.S.**
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 7:30pm- 9:00pm **Boys Varsity Basketball vs Eisenhower H.S.**
Calendar: Board Members
Created by: Rosa Cerda-Diaz

Wed Dec 11, 2024

- 6:00pm- 7:00pm **Girls Varsity Wrestling @ Southridge H.S.**
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 6:00pm- 7:30pm **Boys JV Wrestling @ Echo H.S.**
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 6:00pm- 8:00pm **Boys JV Wrestling @ Southridge H.S.**
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 7:00pm- 9:00pm **Boys Varsity Wrestling vs Southridge H.S.**
Calendar: Board Members
Created by: Rosa Cerda-Diaz

Thu Dec 12, 2024

- 3:00pm- 4:15pm **Girls Varsity Bowling @ Kamiakin H.S.**
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 7:00pm- 8:00pm **Band Concert @ ALMS**
Where: Armand Larive Middle School, 1497 SW 9th St. Hermiston, OR 97838
Calendar: Board Members
Created by: Rosa Cerda-Diaz

5:00pm-7:00pm Winter Concert @ LVES
Where: Loma Vista Elementary School, 2095 NE 10th St. Hermiston, OR 97838
Calendar: Board Members
Created by: Rosa Cerda-Diaz

K/1-5:00pm; 2/3-5:45pm; 4/5-6:30pm @ SES
Where: Sunset Elementary School, 300 E Catherine Ave. Hermiston, OR 97838
Calendar: Board Members
Created by: Rosa Cerda-Diaz

Fri Dec 13, 2024

4:00pm- 5:45pm Boys JV Basketball vs Pasco H.S.
Calendar: Board Members
Created by: Rosa Cerda-Diaz

4:00pm- 5:45pm Girls JV Basketball vs Pasco H.S.
Calendar: Board Members
Created by: Rosa Cerda-Diaz

5:45pm- 7:15pm Girls Varsity Basketball vs Pasco H.S.
Calendar: Board Members
Created by: Rosa Cerda-Diaz

7:30pm- 9:00pm Boys Varsity Basketball vs Pasco H.S.
Calendar: Board Members
Created by: Rosa Cerda-Diaz

Sat Dec 14, 2024

10:00am- 4:00pm Girls Varsity Wrestling @ Kennewick H.S.
Calendar: Board Members
Created by: Rosa Cerda-Diaz

6:00pm- 7:00pm Girls Varsity Wrestling @ Southridge H.S.
Calendar: Board Members
Created by: Rosa Cerda-Diaz

5:45pm- 6:15pm Girls Varsity Basketball @ Chiawana H.S.
Calendar: Board Members
Created by: Rosa Cerda-Diaz

5:45pm- 7:00pm Boys JV Basketball @ Chiawana H.S.
Calendar: Board Members
Created by: Rosa Cerda-Diaz

7:30pm- 8:45pm Boys Varsity Basketball @ Chiawana H.S.
Calendar: Board Members
Created by: Rosa Cerda-Diaz

7:30pm- 8:45pm Girls JV Basketball @ Chiawana H.S.
Calendar: Board Members
Created by: Rosa Cerda-Diaz

Mon Dec 16, 2024

7:00pm-8:00pm Choir Concert @ ALMS
Where: Armand Larive Middle School, 1497 SW 9th St. Hermiston, OR 97838
Calendar: Board Members
Created by: Rosa Cerda-Diaz

Tue Dec 17, 2024

3:00pm- 5:15pm Girls Varsity Bowling @ Southridge H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz



7:00pm-8:00pm Fall Choir Concert 2 @ ALMS

Where: Armand Larive Middle School, 1497 SW 9th St. Hermiston, OR 97838

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Wed Dec 18, 2024



5:00pm-7:00pm Winter Concert @ HHES

Where: Highland Hills Elementary School, 450 SE 10th St. Hermiston, OR 97838

Calendar: Board Members

Created by: Rosa Cerda-Diaz



7:00pm Winter Concert @ HHS

Where: Hermiston High School, 600 S 1st St. Hermiston, OR 97838

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Thu Dec 19, 2024



7:00am – 8:00am HAT Leadership Meeting

Where: District Office

Calendar: Board Members

Created by: Rosa Cerda-Diaz

3:00pm- 5:00pm Girls Varsity Bowling vs Chiawana H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

6:00pm- 7:30pm Boys JV Wrestling vs Walla Walla H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

6:00pm- 7:00pm Girls Varsity Wrestling vs Walla Walla H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz



7:00pm Winter Concert @ HHS

Where: Hermiston High School, 600 S 1st St. Hermiston, OR 97838

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:00pm- 8:30pm Boys Varsity Wrestling vs Walla Walla H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Fri Dec 20, 2024

4:00pm- 5:45pm Boys JV Basketball vs Hanford H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

4:00pm- 5:45pm Girls JV Basketball vs Hanford H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

5:45pm- 7:15pm Girls Varsity Basketball vs Hanford H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm- 9:00pm Boys Varsity Basketball vs Hanford H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Sat Dec 21, 2024

4:00pm- 5:45pm Boys JV Basketball @ Walla Walla H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

4:00pm- 5:45pm Girls JV Basketball @ Walla Walla H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

5:45pm- 6:15pm Girls Varsity Basketball @ Walla Walla H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm- 8:00pm Boys Varsity Basketball @ Walla Walla H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Fri Dec 27, 2024

9:00am- 10:30pm Boys Varsity Basketball vs Eastmont H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm- 9:00pm Girls Varsity Basketball @ Ellensburg H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Sat Dec 28, 2024

12:00pm- 1:30pm Girls Varsity Basketball vs Eastmont H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm- 9:00pm Boys Varsity Basketball @ Ellensburg H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Fri Jan 3, 2025

 **9:00am – 10:00am Board Finance Committee Meeting**

Where: DO

Calendar: Board Members

Created by: Rosa Cerda-Diaz

1:00pm- 2:45pm Boys JV Basketball @ Coeur d'Alene

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Sat Jan 4, 2025

4:00pm- 5:45pm Boys JV Basketball vs Kamiakin H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

4:00pm- 5:45pm Girls JV Basketball vs Kamiakin H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

4:45pm- 7:15pm Girls Varsity Basketball vs Kamiakin H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm- 9:00pm Boys Varsity Basketball vs Kamiakin H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Tue Jan 7, 2024

4:00pm- 5:30pm Girls JV Basketball @ Kennewick H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

5:45pm- 7:15pm Boys JV Basketball @ Kennewick H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

5:45pm- 7:00pm Girls Varsity Basketball @ Kennewick H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm- 9:00pm Boys Varsity Basketball @ Kennewick H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Thu Jan 9, 2024

7:30am – 8:30am Board Meeting Debrief

Where: DO

Calendar: Board Members

Created by: Rosa Cerda-Diaz

3:00pm- 5:30pm Girls Varsity Bowling @ Kennewick H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

6:00pm- 7:00pm Boys JV Wrestling @ Kennewick H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

6:00pm- 10:00pm Girls Varsity Wrestling @ Kennewick H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:00pm- 11:00pm Boys Varsity Wrestling @ Kennewick H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:00pm- 9:00pm Girls Varsity Wrestling

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Fri Jan 10, 2025

4:00pm- 5:45pm Boys JV Basketball vs Southridge H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz



4:00pm- 5:45pm Girls JV Basketball vs Southridge H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

5:45pm- 7:15pm Boys Varsity Basketball vs Southridge H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm- 9:00pm Boys Varsity Basketball vs Southridge H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Sat Jan 11, 2025

4:00pm- 5:30pm Girls JV Basketball @ Richland H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

5:45pm- 7:15pm Boys JV Basketball @ Richland H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

5:45pm- 7:30pm Girls Varsity Basketball @ Richland H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm- 8:00pm Boys Varsity Basketball @ Richland H.S.

Calendar: Board Members

Created by: Rosa Cerda-Diaz