

**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 8, 2025, 6:00 PM

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

AGENDA

- 1. CALL TO ORDER REGULAR MEETING** *Chair Hurst*
- 2. INTRODUCTORY ITEMS** *Chair Hurst*
 1. Pledge of Allegiance
 2. Adoption of Agenda 3
 3. Approval of Minutes 4
- 3. COMMUNICATIONS AND ANNOUNCEMENTS**
 1. Student Board Representative *Miss Kari Bazan*
 2. Oregon School Employees Association *Ms. Chapman*
 3. Hermiston Association of Teachers *Mr. Robledo*
- 4. PUBLIC COMMENTS** *Chair Hurst* **8**

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?
- 5. PRESENTATIONS AND RECOGNITIONS**
 1. Student Recognition *Mr. Larry Usher*
 2. Armand Larive Middle School Update *Mr. Osorio* 9
 3. District Audit Report *Ms. Saul* 44
- 6. REPORTS (7:00 p.m.)**
 1. Board of Education *Chair Hurst*

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	229
3. Superintendent's Office <i>Dr. Mooney</i>	
1. Enrollment Report	232
7. STUDY ITEMS	
1. Policy Review	235
8. CONSENT ITEMS**	
1. Human Resources Department	
1. Personnel Appointments	238
2. Business Office	
1. Acceptance of Gifts	239
2. 2024-2025 Audit Report	242
3. Budget Calendar	243
4. Budget Committee Members	245
5. Hermiston Education Foundation Board Appointment	246
3. Superintendent's Office	
1. Policy Review	247
9. CALENDAR AND FUTURE ITEMS	
1. Future Agenda Item Discussion <i>Chair Hurst</i>	
2. Calendar Review <i>Dr. Mooney</i>	257
10. EXECUTIVE SESSION	
1. ORS 192.660(2)(i)	264
11. ADJOURN	

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

December 8, 2025

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 Minutes
UMATILLA COUNTY SCHOOL DISTRICT #8, HERMISTON
November 17, 2025

1. CALL TO ORDER REGULAR MEETING

Vice Chair Bonnie Luisi called to order the regular meeting at 6:03 p.m. in the absence of Chair James Hurst.

Hermiston School Board members present: Ms. Bonnie Luisi, Ms. Teri Vander Stelt, Mr. Chris Elliott, Mr. Greg Jones, and Mr. Phillip Spicerkuhn. Also, in attendance were Superintendent Dr. Tricia Mooney, Assistant Superintendent Jake Bacon, Director of Business Services Katie Saul, and Executive Assistant to the Superintendent and Board Rosa Cerda-Diaz.

Absent Board Members: Ms. Lili Gomez and Mr. James Hurst

2. INTRODUCTORY ITEMS

2.1. Pledge of Allegiance

Vice Chair Bonnie Luisi led everyone in the pledge of Allegiance.

2.2. Adoption of Agenda

Ms. Teri Vander Stelt made a motion to adopt the agenda with the removal of Policy IKF from Consent Item 7.2.1. The motion was seconded by Mr. Chris Elliott and passed unanimously with a vote of 5-0.

2.3. Approval of Minutes

Mr. Chris Elliott made a motion to approve the minutes of the Regular Meeting held on October 13, 2025, and the Special Meeting held on October 27, 2025. The motion was seconded by Ms. Teri Vander Stelt and passed with a 5-0 vote.

3. COMMUNICATIONS AND ANNOUNCEMENTS

3.1. Student Board Representative

Miss Kari Bazan, Student Representative, provided an update in student leadership activities at Hermiston High School. She highlighted recent student achievements, including participation in an AWS event and FFA Silver awards at the national Convention and the Marching band earned 1st place in the AA Division at a recent contest., She noted schoolwide events that recently took place and showcasing student collaboration and cultural engagement. Athletic highlights included Cross Country at the state level, Volleyball playoffs, and Senior Night celebrations for Volleyball, Soccer, and Football. Ms. Kari Bazan thanked students, staff, coaches, and parents for their ongoing support.

3.2. Oregon School Employees Association

Ms. Erika Esparza provided the monthly update. She highlighted October activities, including staff volunteering with Treats on Main, and expressed appreciation to the District Office staff for coordinating the November 1st meeting with participation

from multiple school districts. Looking ahead, OSEA Chapter 10 plans to donate a wreath for the Festival of Trees in December and will volunteer to assist with preparations for the upcoming bargaining.

3.3. Hermiston Association of Teachers

HAT President Mr. Jonathan Robledo provided an update on teacher activities for the month of October. He highlighted the successful Treats on Main event, noting the variety of costumes and community participation. Mr. Robledo expressed appreciation to Mr. Jones and Mr. Spicerkuhn for attending the HAT meeting and shared that HAT will be making a donation to the Festival of Trees.

4. 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.

5. PRESENTATIONS AND RECOGNITIONS

5.1. Sandstone Middle School Update

Principal Lori Browning of Sandstone Middle School presented her leadership team, highlighting the school's key initiatives. Sandstone Middle School continues to strengthen instructional practices through structured communication strategies, collaborative learning, complex problem-solving tasks, and character development initiatives. Teachers emphasize student responsibility, respectful communication, and accountable decision-making.

The Successful Practices Network (SPN) supports staff growth through collaboration, peer observations, lesson studies, and professional development grounded in the Danielson Framework, Portrait of a Graduate, and neuroscience-based practices.

Student learning is supported through targeted intervention, enrichment opportunities, homework assistance, and evening study sessions. PLC Meetings and the Early Warning System ensure data-driven decision-making and early intervention for student of concern.

To promote engagement and a positive school culture, the school implements interactive learning strategies, robust attendance measures, and recognition programs including Student of the Month, Golden Tickets, and attendance incentives.

6. REPORTS

6.1. Board of Education

Board members reported on activities they participated in or attended since the last board meeting.

- Mr. Phillip Spicerkuhn reported attending the HAT Meeting, noting it was a positive experience. He also participated in the OSBA Conference in Portland.

- Mr. Greg Jones attended the HAT meeting, the recent football game, and the OSBA Conference in Portland.
- Ms. Bonnie Luisi reported attending the OSBA Conference in Portland.
- Ms. Teri Vander Stelt also attended the OSBA Conference and commented that the conference provided a substantial amount of valuable information.

6.2. Business Office

6.2.1. Financial Reports

Ms. Saul reviewed the revenue, expenditure, and ending fund balance reports for September 2025. Both the revenue and expenditure reports are green with an ending fund balance of 9.98%.

6.3. Superintendent's Office

6.3.1. Enrollment Report

Dr. Mooney shared the enrollment report as of October 31, 2025.

7. CONSENT ITEMS**

7.1. Business Office

Ms. Teri Vander Stelt made a motion to approve the Consent Items 7.1.1. through 7.2.1. excluding the IKF Policy. The motion was seconded by Greg Jones and passed unanimously with a 5-0 vote.

7.1.1. Acceptance of Gifts

That the Board of Education Accepts the following gifts:

<u>School/Program</u>	<u>Gift</u>	<u>Value</u>	<u>Donor</u>
Desert View Elementary	Books	\$168	Oregon Library Association
Highland Hills Elementary	Books	\$168	Oregon Library Association
Loma Vista Elementary	Books	\$168	Oregon Library Association
Rocky Heights Elementary	Books	\$168	Oregon Library Association
Sunset Elementary	Books	\$168	Oregon Library Association
West Park Elementary	Books	\$168	Oregon Library Association
Hermiston High School	Day of the Dead Event	\$500	Atkinson Staffing
Hermiston High School	Scholarship & College Activities	\$3,000	Educ. Credit Manag. Corp
West Park Elementary	General Use	\$100	Schweitzer Engineering Lab.
Hermiston Athletics	HHS Sports Program	\$41,314.44	Hermiston Sports Boosters
Hermiston High School	TSA Club	\$100	Schweitzer Engineering Lab.
Hermiston High School	Boys Wrestling	\$1,000	Horace Mann
Hermiston High School	Dance Team	\$1,500	Horace Mann
Hermiston High School	Marching Band	\$6,000	Horace Mann

7.2. Policy Review

7.2.1. Policy Reading

The Board of Education adopted the list of policies under review, as included:
IGBHD Program Exemptions (*Version 2*)

8. ACTION ITEMS

8.1. OSBA Board Position

Mr. Greg Jones made a motion to vote for *Nichole Schott* for the OSBA Board of Directors representing the Gorge Region. The motion was seconded by Mr. Chris Elliott and passed unanimously with a 5-0 Vote.

8.2. OSBA Legislative

Mr. Greg Jones made a motion to cast a vote for *Jose Aparicio* for the OSBA Legislative Policy Committee representing the Gorge Region. The motion was seconded by Mr. Chris Elliott and passed unanimously with a 5-0 vote.

8.3. SIA Grant Agreement

Mr. Chris Elliott made a motion to approve the SIA Grant Agreement. The motion was seconded by Ms. Teri Vander Stelt and passed unanimously with a 5-0 vote.

9. CALENDAR AND FUTURE ITEMS

9.1. Future Agenda Item Discussion

No, future agenda item discussions were made.

9.2. Calendar Review

Dr. Mooney provided an overview of upcoming events and key dates. Highlights included the start of winter sports, choir concerts, and upcoming auditor visits. Auditors will attend the Committee Meeting on December 1st and will also be present at the Board Meeting on December 8th.

10. ADJOURN

With no further business, Chair Hurst adjourned the meeting at 7:23 p.m.

Date

Chairman

Superintendent/Clerk

Secretary

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

PUBLIC COMMENT GUIDELINES

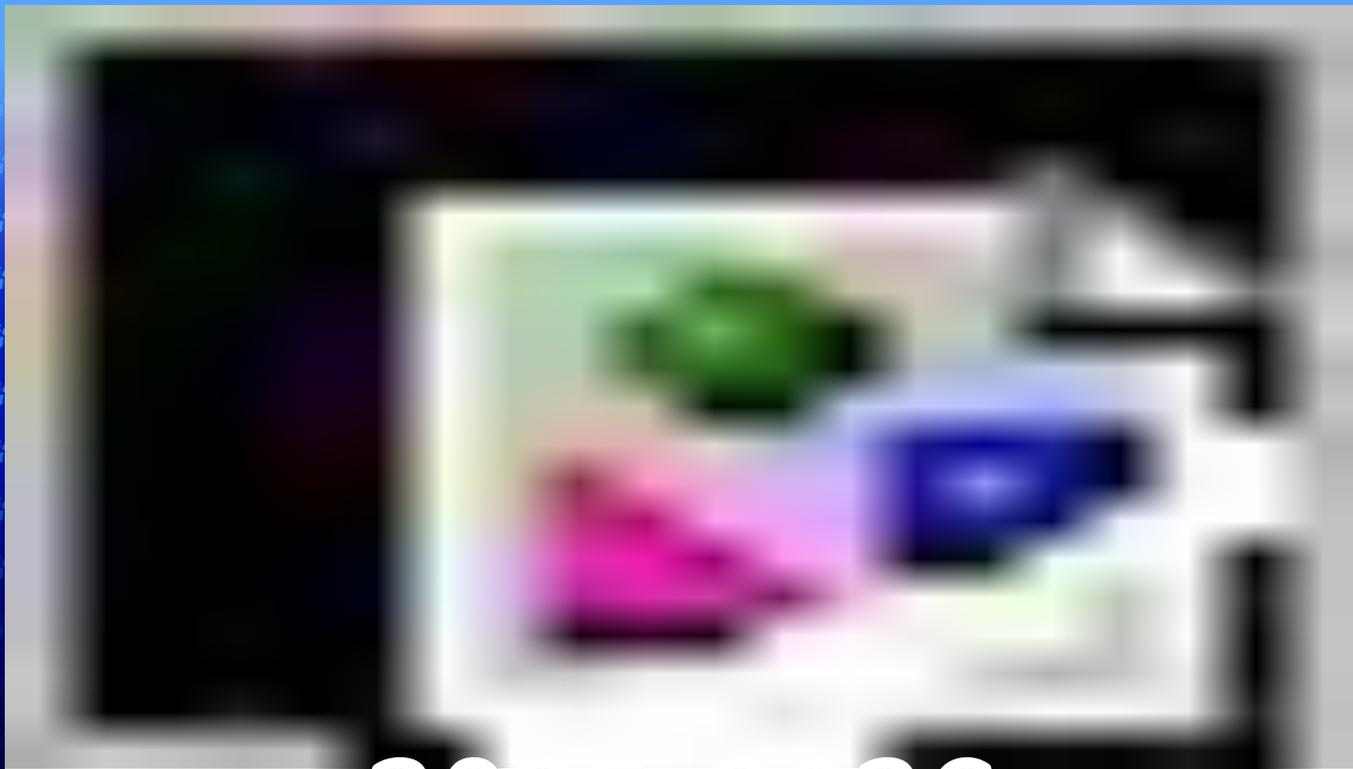
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Is there anyone here tonight who would like to address the board?



2025-2026

KEEP THE STREAK. Consistency > Perfection. Show Up. Lock in. Repeat.

Instructional Team Leaders



Kylee Allstott
Special Education



Roy Barron
Special Education/Math



Cristina DeAnda
Science



Phil Joyce
Social Studies



Veronica Kreder
Math



Nellie Crowther
English Language



Alexis Milligan
Language Arts



Heather Mills
Assistant Principal



Delfino Osorio Garcia
Principal



Melissa Purswell
Language Arts



Armand Larive Middle School

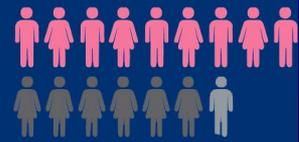
Armand Larive Middle School



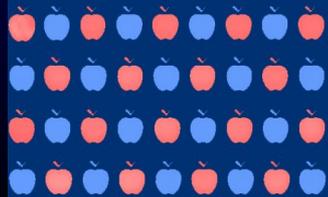
692
Students



16
Languages



334
Male
357
Female
1
Non-Binary



41 Teachers
10 Assistants

8th Graders 233
7th Graders 242
6th Graders 217

Enrollment

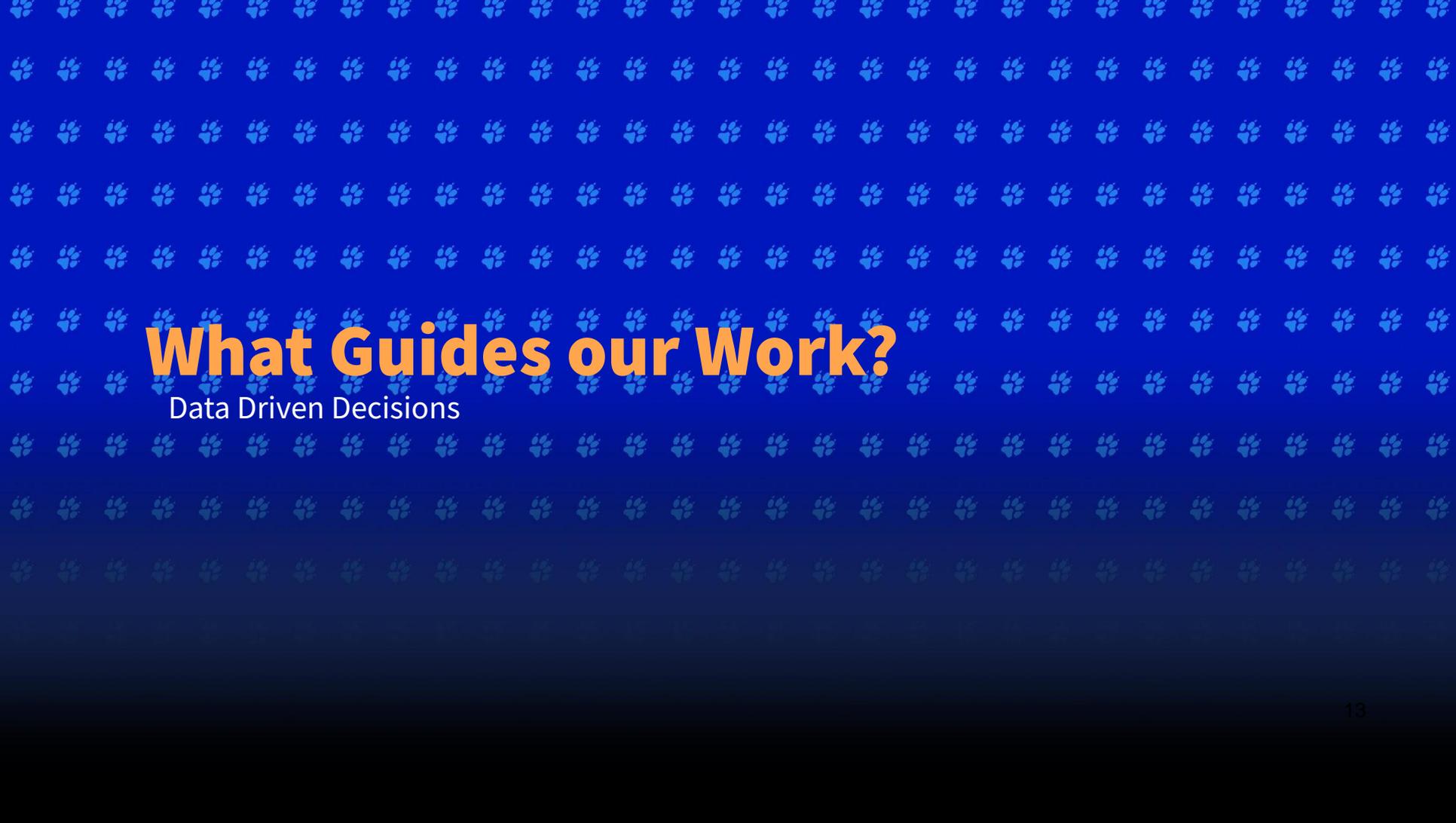


School Theme



KEEP THE STREAK

Consistency > Perfection.
Show up. Lock in. Repeat.



What Guides our Work?

Data Driven Decisions



Assessments (Summative, Formative, and Interim)



Fall



Winter



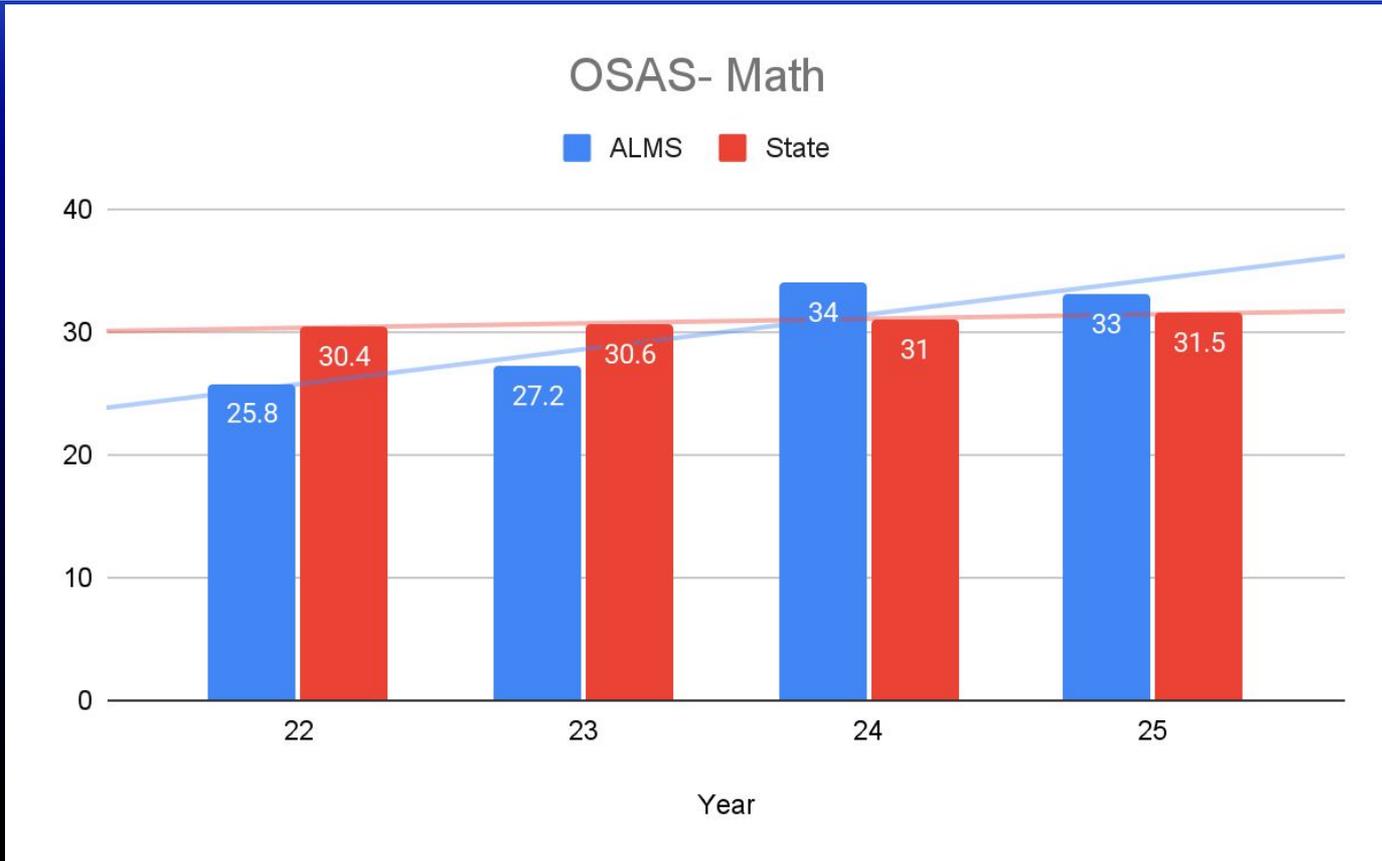
Spring



Unit Plans----->Common Formative Assessments----->Common Formative Assessment

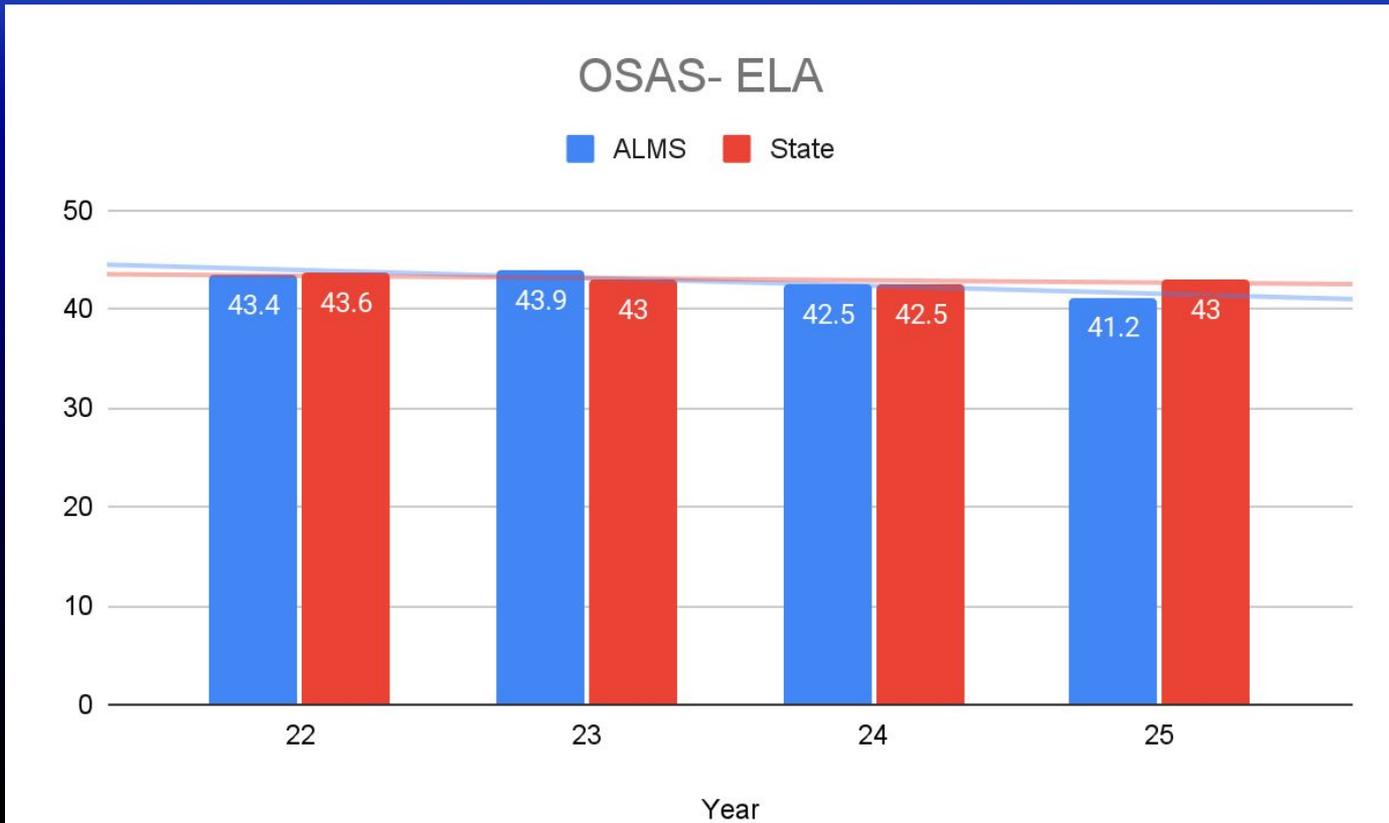


OSAS- Math



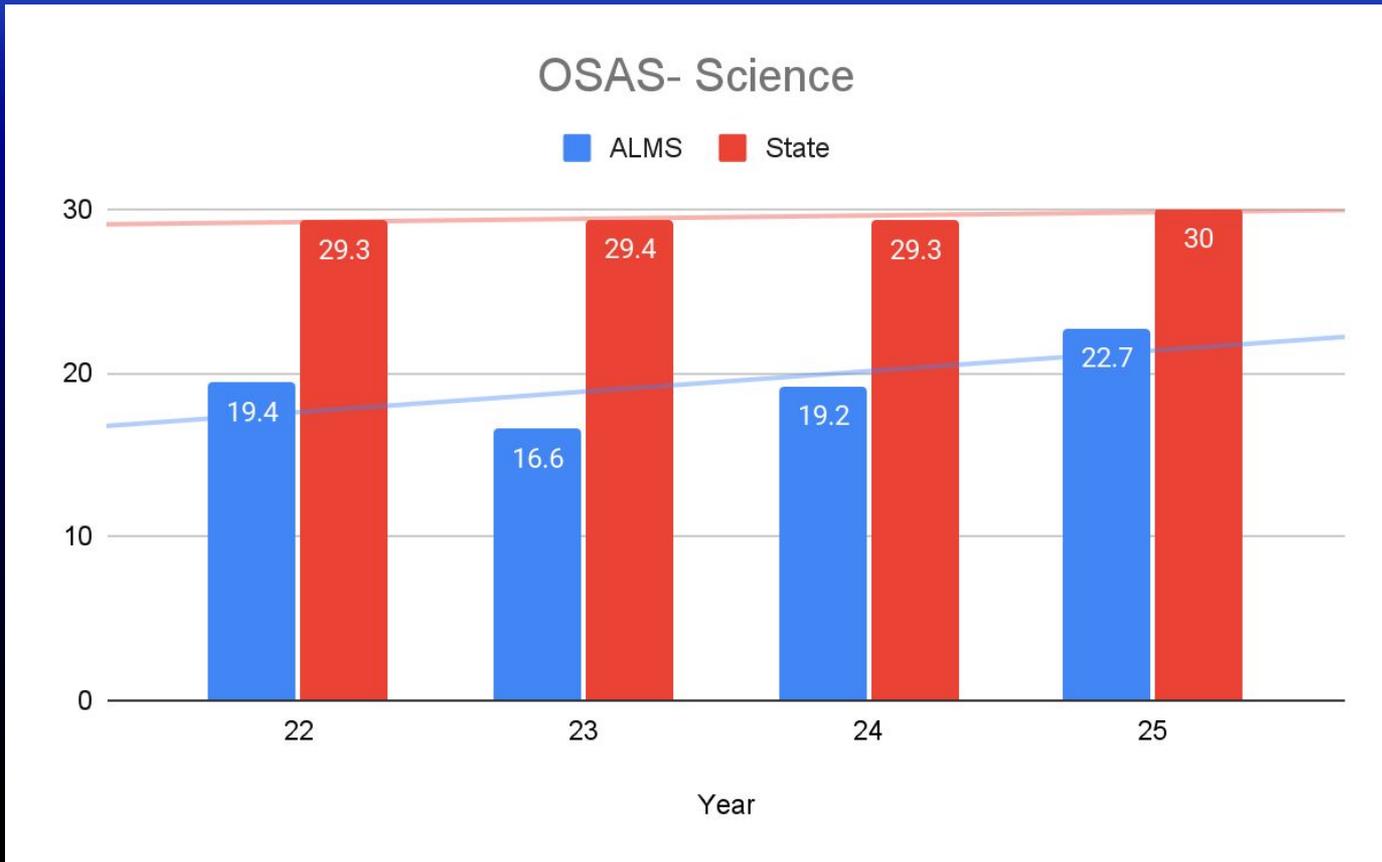


OSAS- ELA





OSAS- Science





Actionable Data

Performance by Roster Performance by Student

Average Score, Performance Distribution and Average Points Earned on (Spring 2025 (OSAS)), by Roster and Reporting Category: Armand Larive Middle School, 2024-2025

Filtered By **Rosters:** All Rosters | **Test Reasons:** Spring 2025 (OSAS) | **Reporting Time Period:** 07/01/2025 |

Roster	Teacher	Total	Student Count	Test Completion Rate	Average Scale Score	Performance Distribution	Percent Proficient	1 - Concepts and Procedures	2 - Problem Solving; 4 - Modeling & Data Analysis	3 - Communicating Reasoning
State			36748		2512 ± 1	 Percent Count: 18K, 8K, 5.2K, 5.5K	29%			
District			412		2506 ± 6	 Percent Count: 213, 96, 47, 56	25%			
School			235		2510 ± 8	 Percent Count: 121, 55, 23, 36	25%			



Actionable Data

Performance by Roster | Performance by Student

ALL TESTS

Average Score, Performance Distribution and Average Points Earned on OSAS Grade 8 Mathematics (Spring 2025 (OSAS)), by Roster and Reporting Category: Armand Larive Middle School, 2024-2025

Filtered By Rosters: All Rosters | Test Reasons: Spring 2025 (OSAS) | Reporting Time Period: 07/01/2025 |

Roster	Teacher	1 - Concepts and Procedures																
		A. Algebraic Reasoning														B. Numeric Reasoning		C.
		Average Claim Scale Score	Performance Distribution	8.AEE.A		8.AEE.B		8.AEE.C		8.AFN.A		8.AFN.B		8.NS.A		8.GM.A		
				Proficient?	Strength?	Proficient?	Strength?											
State		2515 ± 1	 Percent: 44% 43% 14% Count: 16K 15.7K 5K	Below	-	Below	+	Below	+	Below	+	Below	+	Below	-	Below	+	
District		2502 ± 7	 Percent: 47% 42% 11% Count: 192 173 46	Below	-	Below	=	Below	+	Below	-	Below	+	Below	-	Below	=	
School		2507 ± 9	 Percent: 47% 41% 12% Count: 109 97 28	Below	=	Below	+	Below	+	Below	-	Below	=	Below	=	Below	=	

Claim 1, Priority: Define, evaluate, and compare functions. (Formerly Target E)



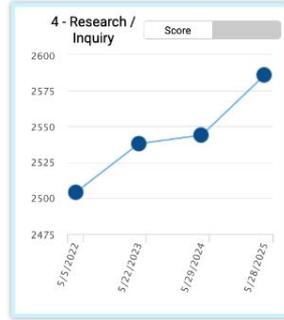
Actionable Data

Longitudinal Report

Longitudinal report of Score and Performance on OSAS Grade 8 English Language Arts: Armand Larive Middle School, 2021-2024

Filtered By **Test Reasons:** All Test Reasons **School Year:** All School Years **Reporting Date:** 07/01/2025

[Filters](#) [Print](#)

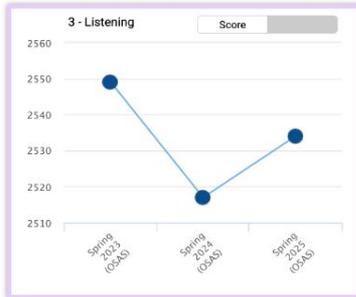
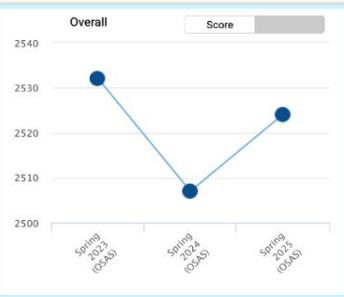


Cross-Sectional Report

Cross-Sectional Report of Score and Performance on OSAS Grade 8 English Language Arts by School and Reporting Category: Armand Larive Middle School, 2024-2025, 2023-2024, 2022-2023

Filtered By **Test Reasons:** Spring 2025 (OSAS), Spring 2024 (OSAS), Spring 2023 (OSAS)

[Change Selections](#) [Print](#)





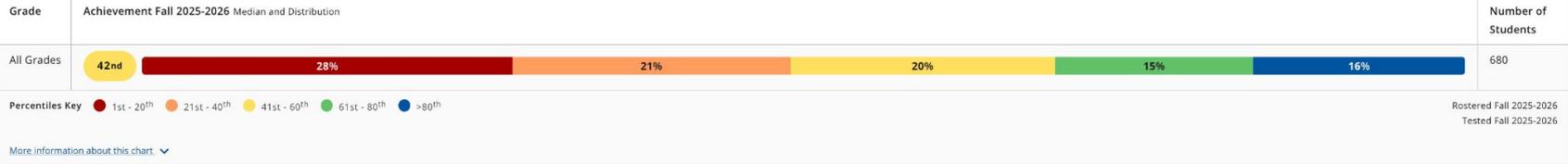
NWEA MAPS Growth Fall 25'

Armand Larive Middle School

School Profile

Achievement Overview

Armand Larive Middle School | Math K-12



School Profile

Achievement Overview

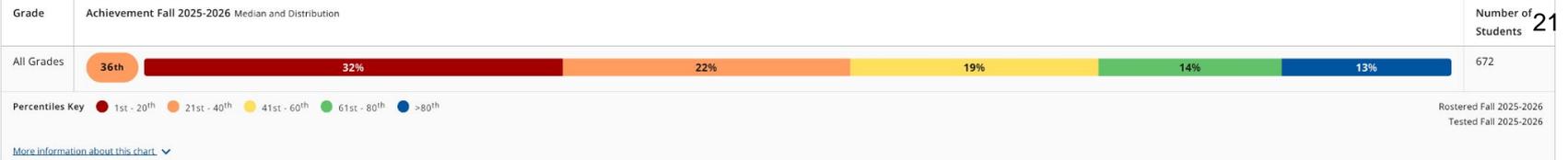
Armand Larive Middle School | Reading



School Profile

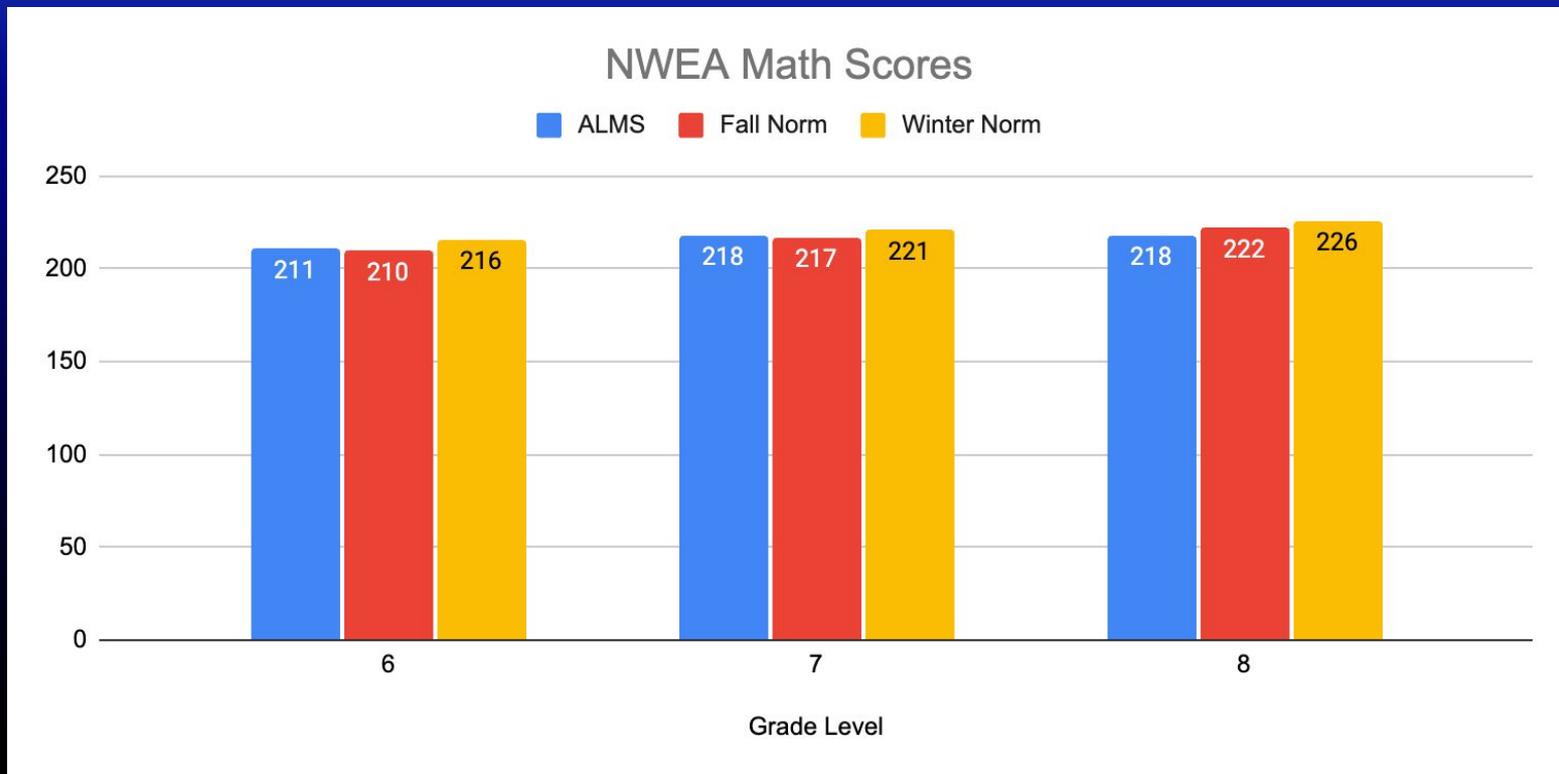
Achievement Overview

Armand Larive Middle School | Science K-12





NWEA MAPS+ Math

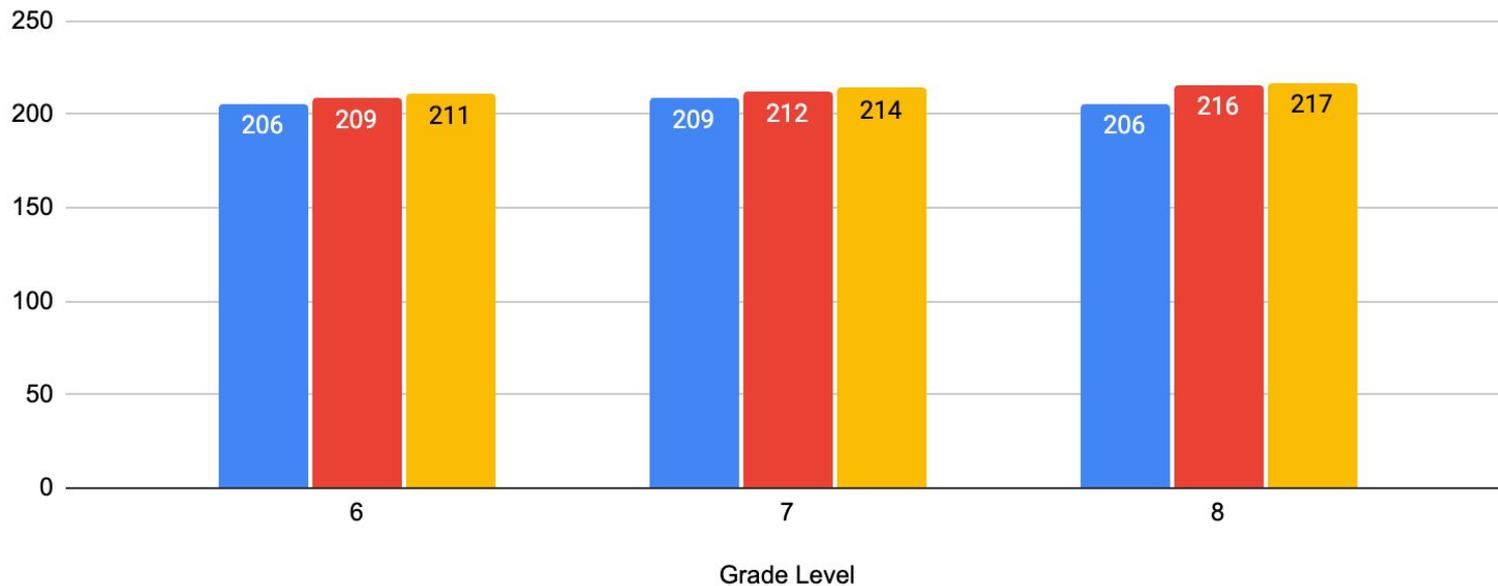




NWEA MAPS+ Reading

NWEA Reading Scores

ALMS Fall Norm Winter Norm

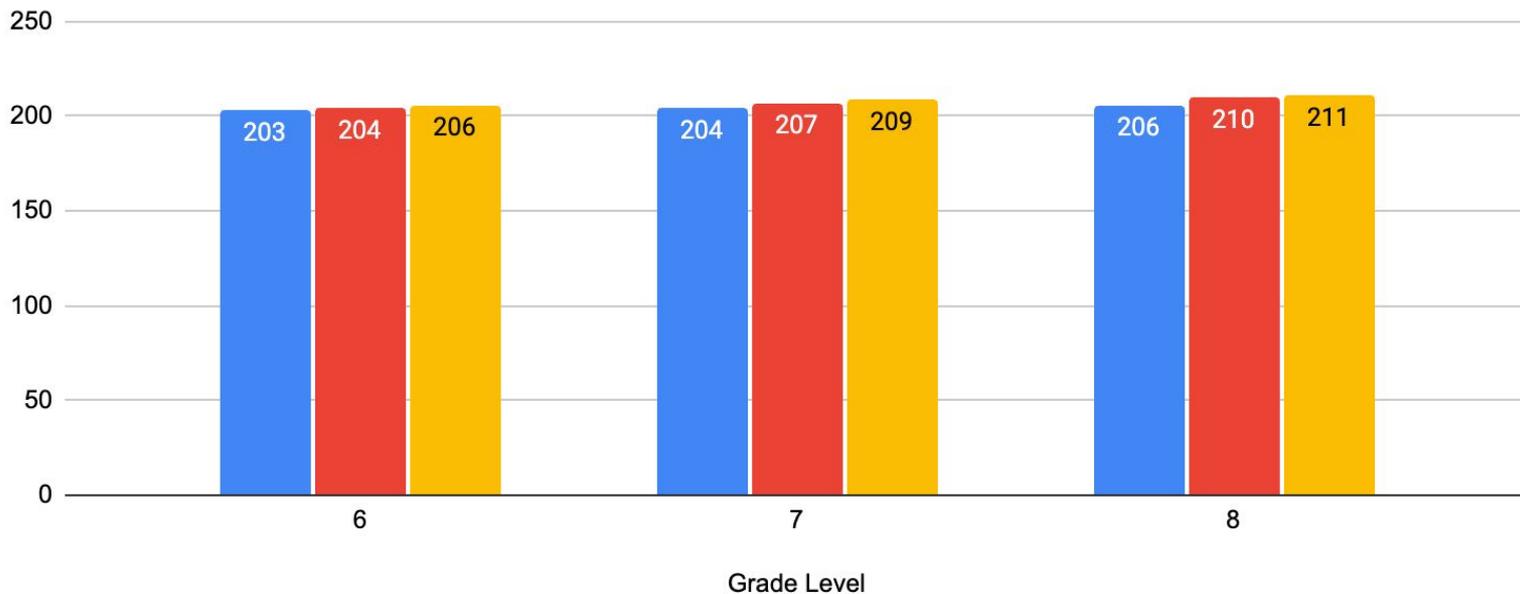




NWEA MAPS+ Science

NWEA Science Scores

ALMS Fall Norm Winter Norm





Data Driven Decisions

Student Placements

● Benchmarks

● OSAS Scores

● iReady → MAPS Assessments

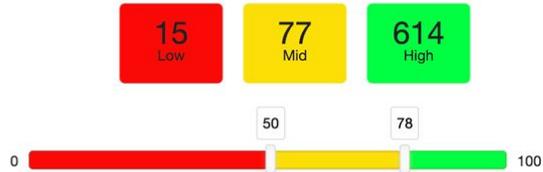
Student Name	Grade	Fall iRe	Fall Descriptor	Winter iReady	Winter Descriptor	Spring iReady	Spring Descriptor	iReady Gi	Overall Rating	OSAS Score	OSAS Math Level	OSAS Math Descriptor	Fall BM	Winter BM	Spring BM	Recommendation
	6	446	2 Grade Levels Below	465	1 Grade Level B	489	Early On Grade	43	Early On Grade Level	2511	Level 2	Approaching		92.31	50	Enrichment
	6	439	2 Grade Levels Below	440	2 Grade Levels	445	2 Grade Levels	6	2 Grade Levels Below	2384	Level 1	Does Not Meet		38.46	16.67	Intervention
	6	439	2 Grade Levels Below	424	3 or More Grade	440	2 Grade Levels	1	2 Grade Levels Below	2399	Level 1	Does Not Meet	14	53.85	50	Intervention
	6	484	Early On Grade Level	476	1 Grade Level B				Early On Grade Level	2489	Level 2	Approaching	50	38.46	75	Enrichment
	6	465	1 Grade Level Below						1 Grade Level Below							Support
	6	437	2 Grade Levels Below	436	2 Grade Levels	466	1 Grade Level B	29	1 Grade Level Below	2444	Level 1	Does Not Meet	29	30.77	50	Support
	6					465	1 Grade Level B		1 Grade Level Below	2533	Level 3	Meets			41.67	Support
	6	456	1 Grade Level Below	466	1 Grade Level B	494	Early On Grade	38	Early On Grade Level	2524	Level 2	Approaching	64	46.15	66.67	Enrichment
	6	490	Early On Grade Level	489	Early On Grade	507	Mid or Above Grade	17	Mid or Above Grade Lev	2595	Level 4	Exceeds	86	46.15	58.33	Enrichment
	6	492	Early On Grade Level	494	Early On Grade				Early On Grade Level	2653	Level 4	Exceeds	93	61.54	58.33	Enrichment
	6	418	3 or More Grade Levels	405	3 or More Grade	424	3 or More Grade	6	3 or More Grade Levels	2309	Level 1	Does Not Meet	7		8.33	Intervention
	6	434	2 Grade Levels Below	495	Early On Grade	418	3 or More Grade	-16	Early On Grade Level	2531	Level 3	Meets	93	61.54	41.67	Enrichment
	6	442	2 Grade Levels Below	461	1 Grade Level B				1 Grade Level Below	2502	Level 2	Approaching	43	38.46	41.67	Support
	6	432	3 or More Grade Levels	432	3 or More Grade	436	2 Grade Levels	4	2 Grade Levels Below	2476	Level 2	Approaching	43	46.15	58.33	Intervention
	6	448	2 Grade Levels Below	471	1 Grade Level B				1 Grade Level Below	2512	Level 2	Approaching	50	46.15	25	Support
	6	474	1 Grade Level Below	495	Early On Grade	492	Early On Grade	18	Early On Grade Level	2642	Level 4	Exceeds	93	76.92	58.33	Enrichment
	6	472	1 Grade Level Below	489	Early On Grade	496	Early On Grade	24	Early On Grade Level	2566	Level 3	Meets	86	53.85	75	Enrichment
	6	441	2 Grade Levels Below	447	2 Grade Levels	462	1 Grade Level B	21	1 Grade Level Below	2436	Level 1	Does Not Meet	43	69.23	58.33	Support
	6	482	Early On Grade Level	492	Early On Grade	493	Early On Grade	11	Early On Grade Level	2554	Level 3	Meets	21	53.85	25	Enrichment
	6	492	Early On Grade Level	494	Early On Grade	493	Early On Grade	1	Early On Grade Level	2553	Level 3	Meets	79	92.31	58.33	Enrichment
	6	475	1 Grade Level Below	486	Early On Grade	491	Early On Grade	16	Early On Grade Level	2539	Level 3	Meets	64	61.54	50	Enrichment
	6	448	2 Grade Levels Below	472	1 Grade Level B	482	Early On Grade	34	Early On Grade Level	2478	Level 2	Approaching	57	23.08	25	Enrichment
	6	452	1 Grade Level Below	438	2 Grade Levels	461	1 Grade Level B	9	1 Grade Level Below	2439	Level 1	Does Not Meet	36	30.77		Intervention
	6	468	1 Grade Level Below	471	1 Grade Level B	472	1 Grade Level B	4	1 Grade Level Below	2426	Level 1	Does Not Meet	79	84.62	66.67	Support



Early Warning System

Armand Larive Middle School - 4a - Summary - Armand MS

Run Now



Student	Sc...	Demographics									ABC Summary		
		Demographics Student ID	Demographics Diploma	Demographics Grade	Demographics Counselor	Demographics HR Teacher	Demographics SWD	Demographics ELL	Demographics 504	Matrix Status Sc 1a - Attendance SCORE_PERCEN Weight: 50	Matrix Status Sc 2 - Behavior SCORE_PERCEN Weight: 10	Matrix Status Sc 3a - Current Grad SCORE_PERCEN Weight: 40	
...	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	Q	
...	95.00	42228	-	8	Monika Sengco	Catalina Est	-	-	-	90	0	0	
...	98.34	3776	Standard	8	Monika Sengco	Monika Est	-	-	-	96.67	0	0	
...	72.99	3582	Standard	7	Monika Sengco	Monika Est	-	-	-	70.83	1	2	
...	72.56	3582	Standard	7	Monika Sengco	Monika Est	-	Y	-	90.83	0	4	
...	98.07	3571	-	7	Monika Sengco	Monika Est	-	Y	-	95	6	2	
...	93.75	3788	Standard	7	Monika Sengco	Monika Est	-	Y	-	87.5	0	0	
...	72.83	3787	-	8	Monika Sengco	Monika Est	-	Y	-	67.92	0	2	

The background of the slide is a solid blue color with a repeating pattern of white paw prints. The paw prints are arranged in a grid, with each print slightly offset from the one above and to the left, creating a sense of movement or a trail. The prints are a light blue color, matching the background's hue.

Student Focus

Subtitle



Streak Profile

SEPTEMBER

I & Teacher

Mr. O

Student ID 12345

Monthly Counts for:

- Tardies 2
- Attendance (Absent) 1
- Behavior (Referrals) 0
- Academics (# of F's) 0



Monthly Streak Rating: On Point 2
0 ██████████ 100

- Feedback:
- Two tardies; let's aim for zero next month.
 - One absence—thanks for being here most days; keep it rolling
 - Positive choices—great modeling for others.
 - Passing all classes—awesome effort!

REWARD PARTY

Armand Larive Middle School



KEEP THE STREAK

Consistency > Perfection.
Show up. Lock in. Repeat.

Tardies



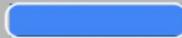
Less than 4

Attendance



Less than 2 Absences

Behavior



Zero Referrals

Academics



Zero F's

2





Doing the Right Thing

Rewards

- Parent Messages on Synergy
- In-Class Recognition
- Student Store Rewards
- Monthly Incentives



KEEP THE STREAK
Consistency > Perfection

FRONT OF THE LINE LUNCH PASS

You've Been Keeping your Streak Strong!
Thanks for showing up, locking in, and staying consistent. You have earned your spot at the front of the line!

STREAK:
A record of consistent effort and showing up every day.

FRONT OF THE LINE — ADMIT ONE

Student Name: _____

Be Safe! Be Responsible!
🐾 🐾 🐾 **Be Respectful!** 🐾 🐾

Student: _____

Staff: _____

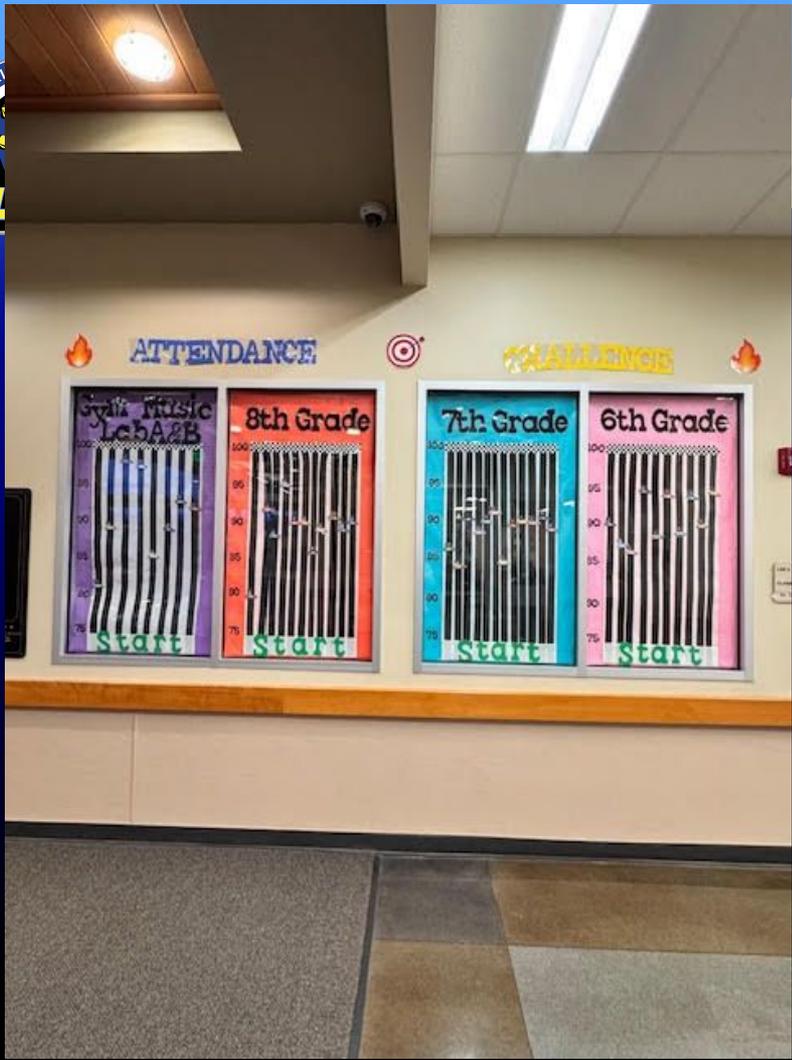
Pawprint Pawprint Pawprint Pawprint Pawprint Pawprint

Pup Bucks  Pup Bucks

Student: _____ 29

Staff Signature: _____





Monthly Character Trait

- Perseverance (October)
- Accountability (November)
- Wise Choices (December)
- Positivity (January)
- Respect (February)
- Integrity (March)
- Determination (April)
- Empathy (May)



Working together as a community of learners
who are Responsible and Accountable for
Maximizing Potential.

10/30/25

Recipient:

Grade: 8th Grade

Student of the Month Award for Outstanding Perseverance

Dear student,

On behalf of the administration, faculty, and staff of Armand Larive Middle School, it is our genuine pleasure to award you the distinguished title of **Student of the Month** for October 2025.

This month, we honor you specifically for your remarkable display of **Perseverance**. Perseverance means not giving up, even when tasks are difficult, confusing, or frustrating. It means choosing to work hard and push through challenges, rather than taking the easy route.

Ms. Leon had this to say about you: *"He is always the most participative student in class. He is always doing his best and is a really great kid, even when he has a bad test. He also puts in the effort to fix his mistakes."*

This mindset, this refusal to quit, is one of the most valuable qualities a person can develop. It is the foundation for success in school, careers, and life. Your grit and determination are an inspiration to your teachers and classmates alike.

We are incredibly proud to celebrate you and your accomplishments. Please continue to carry this spirit of resilience with you as you move forward.

Congratulations again on this well-deserved honor!

Sincerely,

Heather Mills

Assistant Principal



Attendance Challenge



Teacher Name	Average Attendance	Zone
Blake, Joshua	97.45	4
Mata, Cristian	96.84	4
Cortez, Angel	95.83	2
Bernabe, Dia	95.61	1
Terry, Kimberly	95.00	1
Wilson, Crystal	94.22	1
Lind, Aaron	94.05	1
Tait, Kyle	93.94	4
Leon, Sarann	92.88	3
Walchli, Samantha	92.83	4
McCord, Tamara	92.50	2
Allen, Kelly	92.08	3
Clem, Carson	91.36	2
Purswell, Melissa	91.33	1



Homework Help, Lunch Bunch, and Small Groups

Homework Club



In RM 101

Monday, Tuesday, Thursday, Friday
7:45-8:25 am

Wednesday
7:45- 9:10 am

After School

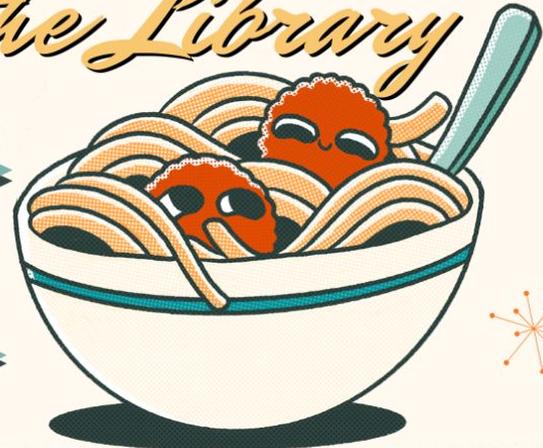
Monday - Friday
3:20- 3:55pm

LUNCH BUNCH

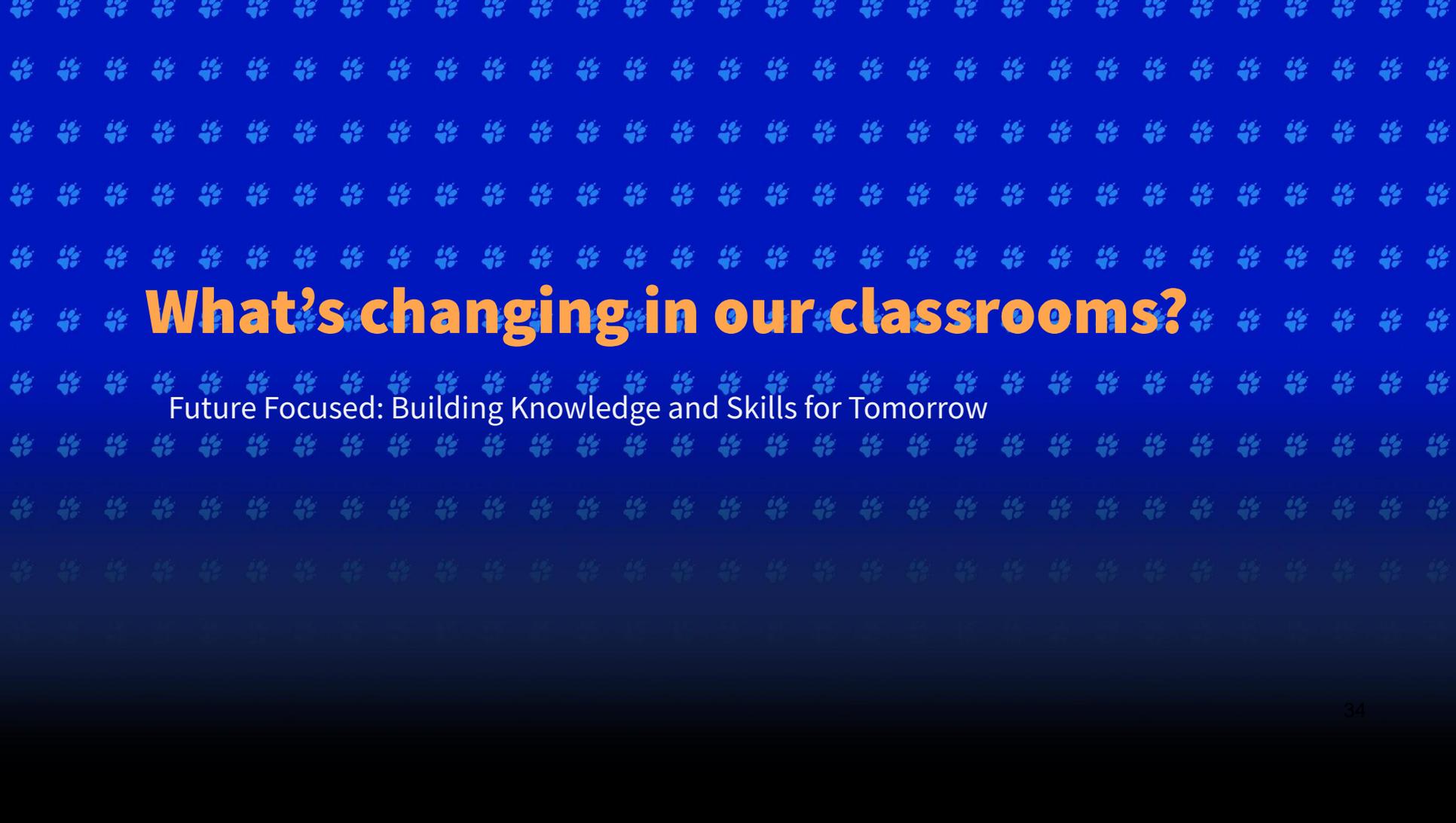
in the Library

STARTING
MONDAY
OCTOBER 6TH

FIRST 40
STUDENTS
TO SIGN
UP



**A QUIET AND COMFORTABLE SPACE TO ENJOY YOUR
LUNCH AND PARTICIPATE IN ACTIVITIES!**

The background of the slide is a solid blue color with a repeating pattern of white paw prints. The paw prints are arranged in a grid, with each print slightly offset from the one above and to the left, creating a sense of movement and depth.

What's changing in our classrooms?

Future Focused: Building Knowledge and Skills for Tomorrow



Portrait of the Graduate



Portrait Of A Graduate

MIDDLE SCHOOL

ACADEMICS

CHARACTER

- I listen to others' ideas, show respect for their opinions, and respond with kindness and understanding.
- I keep my promises, meet my deadlines, and take responsibility for my actions, learning from my mistakes.
- I am truthful, make decisions that match my values, and act in ways that earn trust from others.
- I handle challenges, learn from failures, and adjust when things don't go as planned.

COMPLEX PROBLEM SOLVING

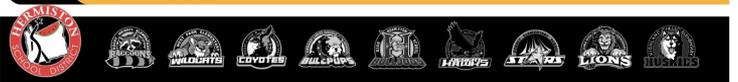
- I identify a problem, break it into smaller parts, think carefully about the facts, and find logical solutions.
- I explore new ideas, try creative approaches, and look for unique ways to solve problems.
- I look at information closely, check if it's true and trustworthy, and make smart decisions based on the facts.
- I adjust my plans and try different ideas when things do not go as expected.

COMMUNICATION

- I organize my thoughts and use clear language to make my ideas easy to follow.
- I show I'm listening by giving my full attention, responding thoughtfully, and asking questions when needed.
- I share my thoughts with a confident and clear voice even when I feel unsure.
- I use a variety of methods to share information, such as speaking, writing, or using visuals to clearly communicate my message.

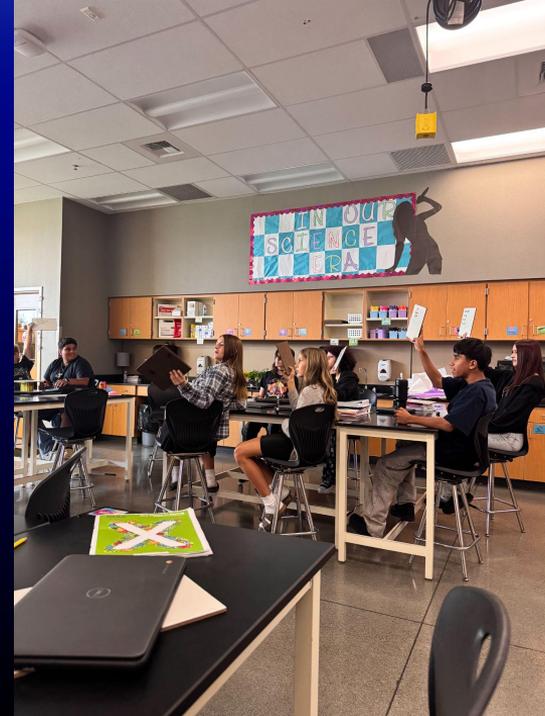
COLLABORATION

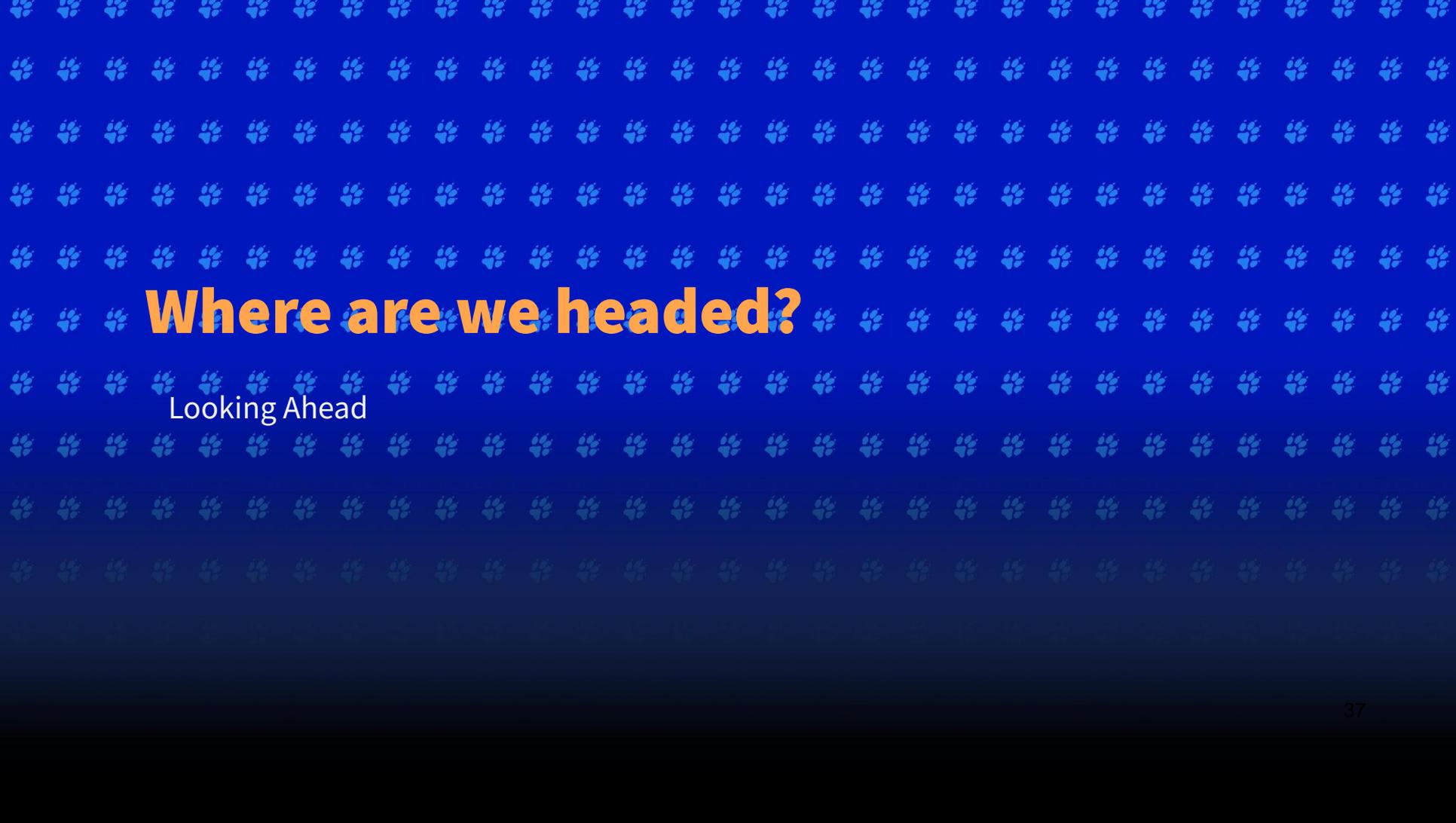
- I contribute my thoughts and ideas, respond to others respectfully, and help the group stay on track.
- I work well with others, share responsibilities, and stay focused on the established task.
- I respect different opinions and consider everyone's ideas when making decisions.
- I work with my team to solve problems and adjust when things do not go as planned.





Portrait of the Graduate





Where are we headed?

Looking Ahead



Winter MAPS Testing

- Groupings
- Growth Goals

29 out of 29 students have an official RIT score



- Official RIT score (29 students)
- Other (0 students)

Other (0 students)

Unofficial RIT score (0 students)

- From a non-growth test event (screening test, outside test window, etc.)

Invalid test (0 students)

- No score: retest recommended

No test data (0 students)

- Test is paused, suspended, terminated, or not started

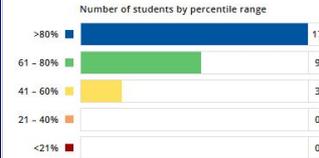
[More information about this chart.](#)

Class Profile

Achievement Percentiles

2025_Math 7C_P1_000054_YR - Kreder - 1 | Grade 7 | Armand Larive Middle School | Math K-12

Most students scored at or above the 50th percentile



[More information about this chart.](#)

Rostered Winter 2025-2026 (Most Recent)
Tested Fall 2025-2026

Class Profile

Instructional Area Achievement Percentiles - Growth: Math 6+ OR 2021 1.1

2025_Math 7C_P1_000054_YR - Kreder - 1 | Grade 7 | Armand Larive Middle School | Math K-12

Instructional Area	Achievement Fall 2025-2026 Median and Distribution	Number of Students
Algebraic Reasoning		29
Data Reasoning		29
Geometric Reasoning and Measurement		29
Proportional and Numerical Reasoning		29

Percentiles Key: 1st - 20th (red), 21st - 40th (orange), 41st - 60th (yellow), 61st - 80th (green), >80th (blue)

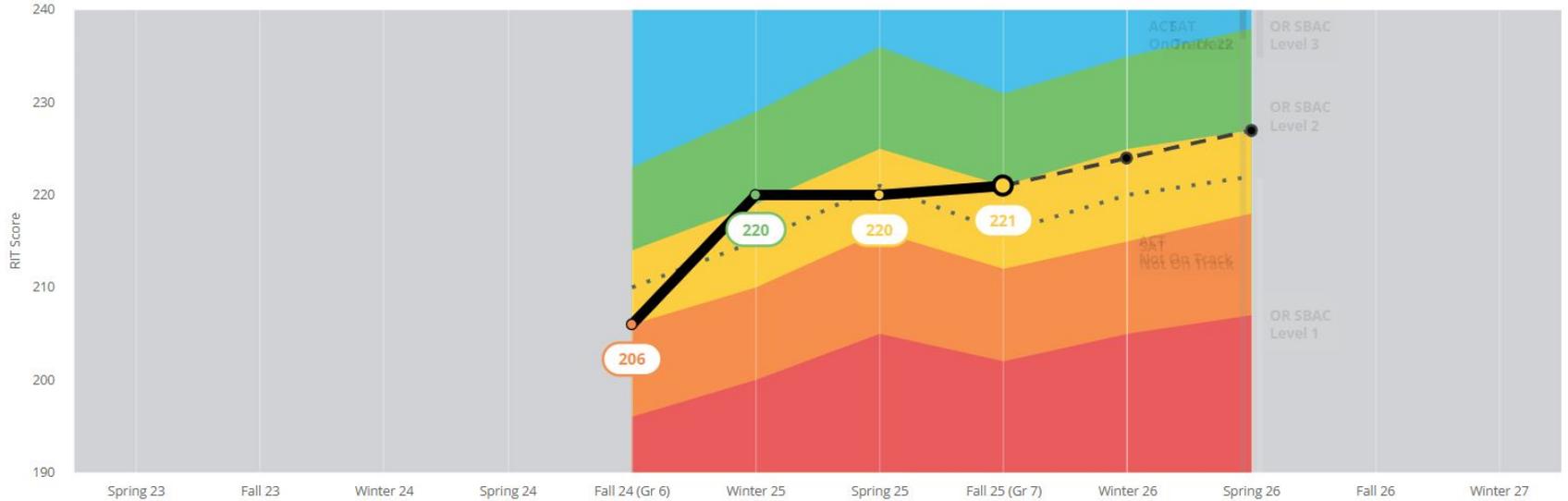
Rostered Winter 2025-2026 (Most Recent)
Tested Fall 2025-2026

[More information about this chart.](#)



MAPS Goals

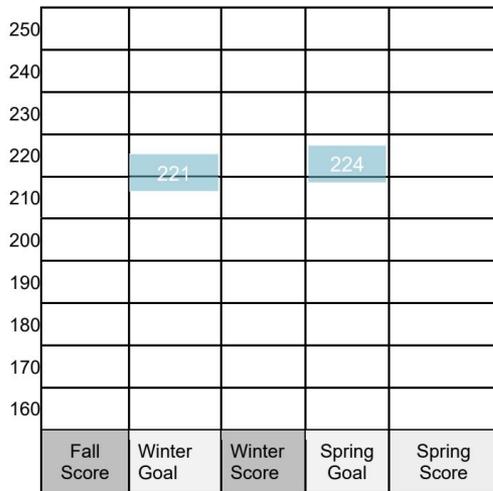
GROWTH OVER TIME ?





MAPS Goals

MAPS Growth Goal Setting



Projected Fall--->Winter Growth	Projected Fall-->Spring Growth
4	6

Fall RIT Score	Winter RIT Score	Spring RIT Score	Growth (Fall to Spring)
216			

To help me achieve my goal, I will:

- _____
- _____
- _____



Achievement and Growth Champions

COMPARISONS ?

GROWTH & ACHIEVEMENT MEASURES

Norms Percentile

Quadrant Chart

GROWTH
Above Mean

ACHIEVEMENT
At Mean

High Growth
High Achievement

82ND

60TH



PROJECTIONS

Projected result for tests

Level 2

OR-Smarter Balanced Assessment
Consortia

If taken in the spring

Not On Track

ACT College Readiness

If taken in the spring

Not On Track

SAT

If taken in the spring



Local Performance Assessments

Local Assessment Scoring Guide: Scientific Inquiry					
Focus Area	1	2	3	4	Scoring
Identifying and Defining a Problem to be Solved	<p>The student struggles to identify a scientific problem or question.</p> <ul style="list-style-type: none"> Response lacks: <ul style="list-style-type: none"> relevance clarity specificity The problem needs to be better defined and connected to <ul style="list-style-type: none"> scientific principles the real world 	<p>The student identifies a scientific problem or question.</p> <ul style="list-style-type: none"> The response needs additional: <ul style="list-style-type: none"> relevance clarity specificity The problem is defined to a limited extent and may need to fully align with scientific principles or real-world applications 	<p>The student identifies a relevant scientific problem or question.</p> <ul style="list-style-type: none"> Response lacks: <ul style="list-style-type: none"> clarity specificity The problem is somewhat reasonable and demonstrates a good understanding of the topic The problem has vague connections to scientific principles and the real world 	<p>The student effectively identifies a clear and relevant scientific problem or question for investigation.</p> <ul style="list-style-type: none"> The problem is well-defined, meaningful, and specific, demonstrating a deep understanding of the topic The problem aligns with scientific principles and connects to the real world 	
Generating Possible Solutions	<p>The student struggles to generate solutions</p> <ul style="list-style-type: none"> Options provided may lack relevance or depth. Solutions are not reasonable or feasible 	<p>The student generates limited solutions</p> <ul style="list-style-type: none"> Solutions may lack depth, relevance, or creativity. Solutions are somewhat reasonable 	<p>The student generates several relevant solutions to the problem</p> <ul style="list-style-type: none"> Solutions are reasonable, though some may lack <ul style="list-style-type: none"> innovation in-depth reasoning 	<p>The student generates many well-thought-out, innovative, and feasible solutions to the identified problem</p> <ul style="list-style-type: none"> Solutions are creative, well-reasoned, and demonstrate a deep understanding of the topic 	
Testing Solutions and Collecting Data	<p>The student conducts a poorly designed experiment or investigation</p> <ul style="list-style-type: none"> Data collection is inadequate or inaccurate 	<p>The student conducts a limited or less well-designed experiment or investigation to test the solutions.</p> <ul style="list-style-type: none"> Data collection may lack thoroughness or precision 	<p>The student conducts a reasonably well-designed experiment or investigation to test the solutions.</p> <ul style="list-style-type: none"> The student collects data using appropriate methods and equipment Data collection is generally thorough and systematic 	<p>The student conducts a well-designed and rigorous experiment or investigation to test the solutions.</p> <ul style="list-style-type: none"> The student collects high-quality data using appropriate methods and equipment Data collection is thorough, precise, and systematic 	
Analyzing and Interpreting Results	<p>The student struggles to analyze and interpret the data</p> <ul style="list-style-type: none"> Conclusions may be unsupported or unrelated to the original problem 	<p>The student demonstrates limited ability to analyze and interpret the data.</p> <ul style="list-style-type: none"> Conclusions may be somewhat unclear or not strongly linked to the original problem 	<p>The student effectively analyzes and interprets the collected data</p> <ul style="list-style-type: none"> Student draws reasonable conclusions and links them to the original problem 	<p>The student demonstrates an exceptional ability to analyze and interpret the collected data.</p> <ul style="list-style-type: none"> The student draws insightful, well-supported conclusions based on data analysis and effectively link results to the original problem 	
					Total



Thank You





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
985 N 1st St.
Hermiston, OR 97838
(541) 564-2200

November 26, 2025

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

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County School District No. 8R for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 19, 2025. Professional standards require that we provide you with the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for selection and use of appropriate accounting policies. The significant accounting policies used by Umatilla County School District No. 8R are described in Note I to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except as noted below:

The District adopted GASB No. 101 as required by the Governmental Accounting Standards Board.

We noted no transactions entered into by the Umatilla County School District No. 8R during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

The financial statements disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 26, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Umatilla County School District No. 8R's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Umatilla County School District No. 8R's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquires of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquires, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI. 45

We were engaged to report on supplementary information which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, other financial schedules and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Sincerely,
Anderson Boylan Ramos, P.C.

Rebecca Ramos Bautista

Rebecca Ramos Bautista, Shareholder

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2025



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, 2025

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UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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HERMISTON, OREGON

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INTRODUCTORY SECTION



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

DISTRICT OFFICIALS
As of June 30, 2025

BOARD OF EDUCATION

<u>Name</u>	<u>Position</u>	<u>Term Expires June 30,</u>
James Hurst	Chair	2027
Bonnie Luisi	Vice-Chair	2027
Teri Vander Stelt	2nd Vice-Chair	2027
Liliana Gomez	Member	2027
Phillip Spicerkuhn	Member	2029
Greg Jones	Member	2029
Chris Elliot	Member	2029

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

November 26, 2025

To the Hermiston School District #8R Community and Board Members
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, 2025 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 the superintendent and approves hiring of all other management staff. The management staff for fiscal year 2024-2025 was comprised of one assistant superintendent, and 24 principals and vice-principals and other administrative staff. The district employed approximately 693 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 2024-2025 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>
2024	81,030	20,177
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

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

As the data indicates, Umatilla County’s population increased approximately 2% from 2015 to 2024 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.

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 were used to replace Rocky Heights Elementary School, construct a new elementary school, and expand Hermiston High School. Additional projects that the money is funding include elementary school site improvements to address capacity and safety 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

	Umatilla County		Oregon	
	2020	2025	2020	2025
Population	81,160	81,030	4,236,400	4,267,261
Labor Force	37,661	37,196	2,159,459	2,217,585
Employment	34,435	35,195	1,909,526	2,105,655
Unemployment	3,226	2,001	249,933	111,930
Unemployment Rate	8.6%	5.4%	11.6%	5.0%
Non-farm Employment	28,320	30,200	1,968,000	1,978,400
Annual Per Capita				
Personal Income	\$ 44,905	*	\$ 56,577	*
Assessed Value of				
Property (\$ millions)	\$ 6,301	\$ 8,257	\$ 423,669	\$ 547,168

* 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 65.

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, 2025 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, 2025 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, 2024. This was the nineteenth 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

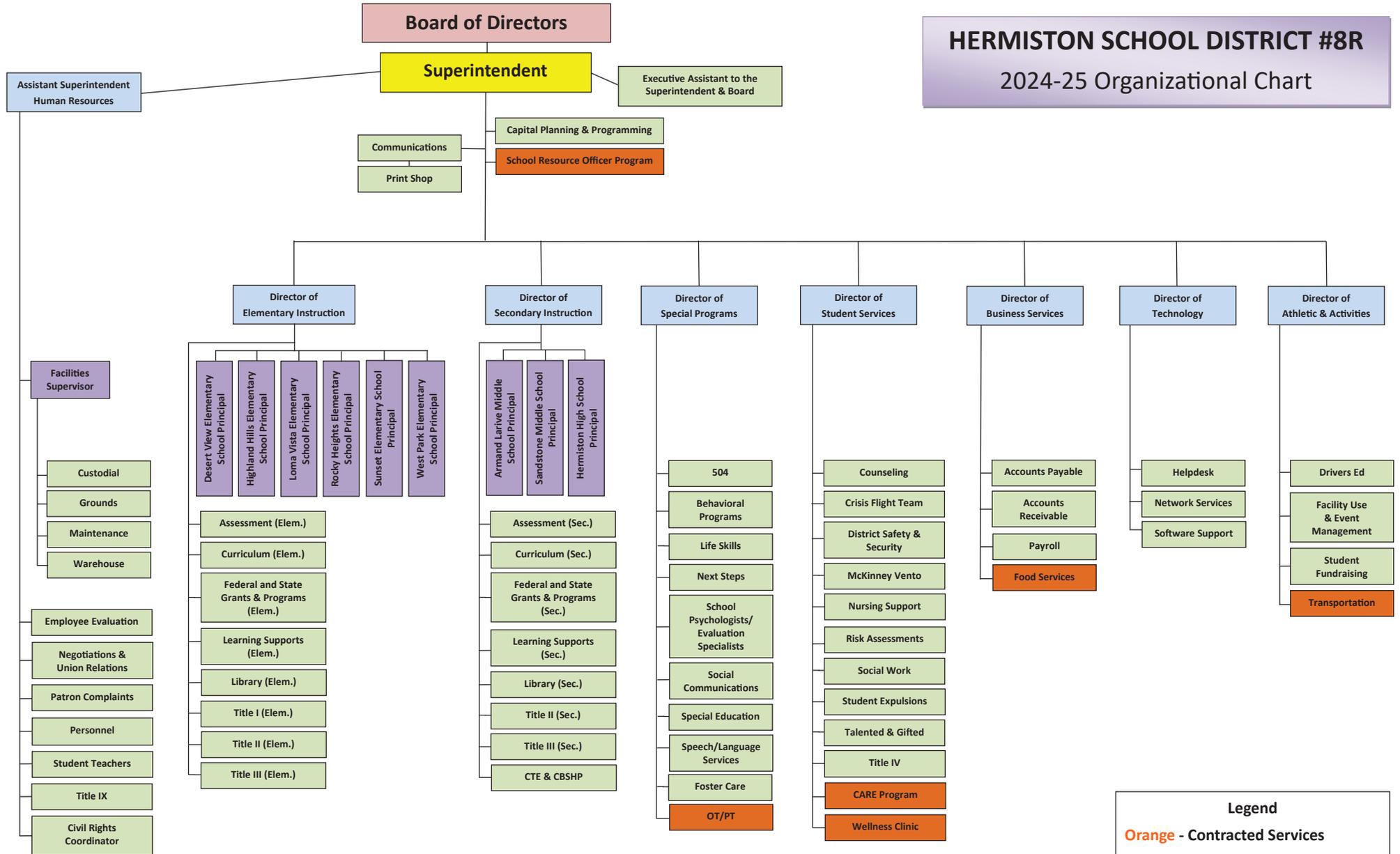
June 30, 2024

Christopher P. Morill

Executive Director/CEO

HERMISTON SCHOOL DISTRICT #8R

2024-25 Organizational Chart



Legend
 Orange - Contracted Services
 — Direction/Supervision

FINANCIAL SECTION



INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

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, 2025, 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, 2025, and the respective changes in financial position thereof and the respective budgetary comparison for the General 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 82-87 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 90-135, other financial schedules on pages 137-143, 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 statements as a whole.

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 November 26, 2025, on our consideration of Umatilla County School District No. 8R’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Umatilla County School District No. 8R’s internal control over financial reporting and compliance.

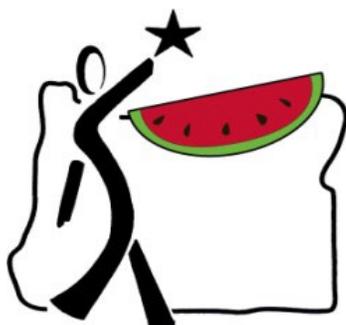
Other Reporting Required by Oregon Minimum Standards

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated November 26, 2025, 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
November 26, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

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, 2025. 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, 2025 by \$38,720,969. Of this amount; \$60,351,711 is the net investment in capital assets; \$33,992,607 is restricted for payment of long-term debt, capital outlay, or educational programs; this leaves the District with a deficit unrestricted balance of \$55,623,349. The District has approximately \$33 million in cash and investments available for use at the District's discretion.
- As of June 30, 2025, the general fund balance was \$11,508,708, decreasing \$2,482,870 from the prior year. Property tax revenue increased approximately \$2,000,000, however expenditures in instruction and support increased approximately \$4,000,000.
- Total fund balances for all governmental funds during the same period decreased by \$1,008,069, mainly due to an increase in capital outlay expenditures related to facilities acquisition and construction.
- The District made payments of bond principal totaling \$6.9 million. Some of the District's bonds defer interest payments, which increase balances due. After accounting for deferred interest, long-term bond debt decreased by \$4.4 million.
- During the current fiscal year, the District's net position decreased by \$3,138,851. The decrease in net position is attributed to changes in pension and OPEB obligations, as well as an increase in depreciation expense due to a majority of the bond projects being completed and put in service.
- The District reported it's cost of pension benefits earned net of employee contributions of \$1,570,077 in the statement of activities. This expense 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, 2025

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 remains 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, 2025

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, 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 42 through 80 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 41.

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 90 through 133 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 a decrease in net position of \$3,138,851. The District reported its cost of pension benefits earned net of employee contributions of \$1,570,077 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 \$38,720,969 at June 30, 2025.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

Capital assets, which consist of land, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 60% of total assets. Unrestricted cash and investments make up about 13% of assets. Assets restricted for debt service and construction make up about 11% 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, \$207,158,524, is general obligation and pension bonds (including premiums and deferred interest.) Current liabilities, representing about two 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
	2024	2025	
Current and other assets	\$ 74,756	\$ 70,677	\$ (4,079)
Capital assets	180,701	184,726	4,025
Total assets	<u>255,457</u>	<u>255,403</u>	<u>(54)</u>
Deferred outflows	<u>45,326</u>	<u>48,735</u>	<u>3,409</u>
Current liabilities	18,936	49,455	30,519
Non current liabilities	<u>212,768</u>	<u>194,952</u>	<u>(17,816)</u>
Total liabilities	<u>231,704</u>	<u>244,407</u>	<u>12,703</u>
Deferred inflows	<u>27,219</u>	<u>21,010</u>	<u>(6,209)</u>
Net position:			
Net investment in capital assets	54,081	60,352	6,271
Restricted	30,741	33,993	3,252
Unrestricted	(42,962)	(55,623)	(12,661)
Total net position	<u>\$ 41,860</u>	<u>\$ 38,721</u>	<u>\$ (3,139)</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

During the current fiscal year, the District's net position decreased by \$3,138,851.

Statement of Activities. The key elements of the change in the District's net position for the year ended June 30, 2025 are as follows:

	Changes in Net Position		Increase (Decrease) From Prior Year
	(in thousands)		
	<u>Governmental Activities</u>		
	<u>Year ended June 30,</u>		
	<u>2024</u>	<u>2025</u>	<u>Year</u>
Revenues:			
Program revenues:			
Charges for service	\$ 1,861	\$ 2,029	\$ 168
Operating Grants and contributions	19,536	20,596	1,060
Capital Grants and contributions	251	239	(12)
General revenues:			
Property Taxes	19,334	21,705	2,371
State School Fund- general support	57,347	58,126	779
Other State and local sources	3,753	3,885	132
Earnings on investments	3,582	3,698	116
Other	32	82	50
Total Revenues	<u>105,696</u>	<u>110,359</u>	<u>4,663</u>
Expenses:			
Instruction	55,266	63,413	8,147
Support services	35,235	39,720	4,485
Enterprise and community services	2,894	3,261	367
Facilities acquisition and construction	1,050	44	(1,006)
Interest on long-term debt	7,300	7,060	(240)
Total Expenses	<u>101,745</u>	<u>113,498</u>	<u>11,753</u>
Change in net position	3,951	(3,139)	(7,090)
Beginning net position, restated	37,909	41,860	3,951
Ending net position	<u>\$ 41,860</u>	<u>\$ 38,721</u>	<u>\$ (3,139)</u>

The District implemented GASB No. 101 in the year ended June 30, 2025. The June 30, 2024 Statement of Activities and Statement of Net Position in this MD&A have been restated as if GASB No. 101 had been implemented. The restatement increased program expenses in the year ended June 30, 2024, by \$125,902 and decreased the June 30, 2024 beginning net position by \$2,375,705.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2025

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, 2025, the District's governmental funds reported combined ending fund balances of \$63,295,592, a decrease of \$1,008,069 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, 2025, the fund balance was \$11,508,708, down \$2,482,870 from the prior year. Revenues increased almost \$3 million mainly due to an increase in property taxes due to an increase in property values. Expenditures increased over \$5.3 million due to an increase in instruction and support services to handle the growing population. Facilities acquisition and construction also increased nearly \$1 million, due to large improvements and a building purchase.

As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents 14% of total 2024-25 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 \$1,678,509 from the prior year due to availability of the grant for expenditures in the current year.

Debt Service Funds. The PERS Debt Service Fund has a total fund balance of \$95,548, 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 \$27,120,138, 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 \$5,731,591. 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, 2025

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	\$ 46,475	\$ 46,248	\$ 226
Support Services	35,656	33,673	1,983

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 \$931,546 and \$750 were made in the facilities acquisition and long term debt classifications respectively.

Capital and other right of use assets. The District's investment in capital assets includes land, buildings and improvements, vehicles and equipment, and construction in progress. The District's other right of use assets include leased buildings, equipment and technology subscriptions. As of June 30, 2025, the District had invested \$184,726,075 in capital and other assets, net of depreciation and amortization, as shown in the following table:

Capital and Other Assets
(net of depreciation/amortization)
June 30, 2025
(in thousands)

	<u>Governmental Activities</u>
Land and land improvements	\$ 6,117
Construction in progress	894
Buildings and building improvements	173,836
Equipment	3,290
Motor vehicles	89
Leased buildings, improvements and equipment	375
Subscription assets	125
Total	<u>\$ 184,726</u>

During fiscal year 2024-2025, the net value of capital and other assets increased by \$4,024,974 which is due to capital asset acquisitions being above current year depreciation and amortization expense of \$6,575,536. 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, 2025

Long-term debt. At the end of the current fiscal year, the District had total bonded debt outstanding of \$207,158,524 consisting of general obligation debt and pension bonds.

The District made payments of bond principal totaling \$6.9 million. Some of the District's bonds defer interest payments, which increases balances due. After accounting for deferred interest, long-term debt decreased by \$4.4 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 \$423,981,870, which exceeded the District's outstanding general obligation debt and lease and SBITAs payable of \$143,505,767 by \$280,476,103. 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 3% from five years ago. For the prior ten years the average growth rate was .35%. District enrollment has decreased by 181 students since the 2015-16 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, 2025

	<u>Governmental Activities</u>
ASSETS:	
Cash and cash equivalents	\$ 4,854,054
Investments	28,618,939
Receivables:	
Property taxes	478,721
Intergovernmental	1,862,172
Donations	43,002
Prepaid items	13,659
Inventory	339,258
Restricted assets	33,401,463
Other post employment benefits	1,065,331
Capital Assets:	
Nondepreciable	7,010,834
Depreciable, net of depreciation	177,215,338
Lease and subscription assets, net of amortization	499,903
Total assets	<u>255,402,674</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred charge on refunding	424,954
Pension and OPEB deferrals	48,310,210
Total deferred outflows of resources	<u>48,735,164</u>
Total assets and deferred outflows of resources	<u>304,137,838</u>
LIABILITIES:	
Accounts payable	1,887,162
Payroll and benefits payable	2,988,786
Accrued interest payable	28,385
Unearned revenue and deposits	34,588
Retainage payable	476,296
Current portion of long-term liabilities	44,039,686
Non current liabilities (due in more than one year):	
Noncurrent portion of long-term liabilities	194,951,628
Total liabilities	<u>244,406,531</u>
DEFERRED INFLOWS OF RESOURCES:	
Pension and OPEB deferrals	<u>21,010,338</u>
NET POSITION:	
Net investment in capital assets	60,351,711
Restricted for:	
OPEB	1,065,331
Capital Outlay	988,746
Debt service	27,120,138
Educational Programs	4,818,392
Unrestricted	<u>(55,623,349)</u>
Total net position	<u>\$ 38,720,969</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2025

<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	\$ 63,412,780	\$ 1,973,636	\$ 17,116,155	\$ 239,348	\$ (44,083,641)
Support Services	39,719,582	-	-	-	(39,719,582)
Enterprise and community services	3,261,151	55,265	3,479,483	-	273,597
Facilities acquisition and construction	44,066	-	-	-	(44,066)
Interest on long term debt	7,060,380	-	-	-	(7,060,380)
	<u>\$ 113,497,959</u>	<u>\$ 2,028,901</u>	<u>\$ 20,595,638</u>	<u>\$ 239,348</u>	<u>\$ (90,634,072)</u>
General Revenues:					
Property taxes levied for general purposes					13,144,236
Property taxes levied for debt service					8,560,487
ESD Apportionment					2,955,526
State School Fund- general support					58,125,558
Common School fund					700,503
County School fund					229,289
Earnings on investments					3,698,028
Gain on sale of capital assets					78,884
Gain on early purchase of lease liability					2,710
Total general revenues					<u>87,495,221</u>
CHANGE IN NET POSITION					<u>(3,138,851)</u>
Net position - Beginning, restated					<u>41,859,820</u>
Net position - Ending					<u>\$ 38,720,969</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.

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

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, 2025

	General Fund	Student Investment Fund	PERS Debt Service Fund	Debt Service Fund	Other Governmental Funds	Totals
ASSETS:						
Cash and cash equivalents	\$ 1,411,768	\$ 83,006	\$ 10,939	\$ -	\$ 3,791,001	\$ 5,296,714
Investments	12,000,341	-	83,609	27,076,544	22,088,738	61,249,232
Receivables:						
Property taxes receivable	478,721	-	-	328,510	-	807,231
Intergovernmental	359,976	-	-	-	1,502,196	1,862,172
Donations and other	-	-	-	-	43,002	43,002
Due from other funds	1,884,875	-	-	-	-	1,884,875
Prepaid items	11,294	2,365	-	-	-	13,659
Inventory	269,814	-	-	-	69,444	339,258
Total assets	<u>\$ 16,416,789</u>	<u>\$ 85,371</u>	<u>\$ 94,548</u>	<u>\$ 27,405,054</u>	<u>\$ 27,494,381</u>	<u>\$ 71,496,143</u>
LIABILITIES:						
Accounts payable	\$ 1,343,647	\$ 85,371	\$ -	\$ -	\$ 458,144	\$ 1,887,162
Retainage payable	160,481	-	-	-	315,815	476,296
Due to other funds	-	-	-	-	1,884,875	1,884,875
Unearned revenue	293	-	-	-	34,295	34,588
Payroll and benefits payable	2,988,786	-	-	-	-	2,988,786
Total liabilities	<u>4,493,207</u>	<u>85,371</u>	<u>-</u>	<u>-</u>	<u>2,693,129</u>	<u>7,271,707</u>
DEFERRED INFLOWS OF RESOURCES:						
Unavailable property tax revenue	414,874	-	-	284,916	-	699,790
Unavailable misc.	-	-	-	-	229,054	229,054
Total deferred inflows of resources	<u>414,874</u>	<u>-</u>	<u>-</u>	<u>284,916</u>	<u>229,054</u>	<u>928,844</u>
FUND BALANCES:						
Nonspendable	281,108	-	-	-	69,444	350,552
Restricted	-	-	94,548	27,120,138	11,363,728	38,578,414
Committed	7,567,904	-	-	-	13,139,026	20,706,930
Unassigned	3,659,696	-	-	-	-	3,659,696
Total fund balances	<u>11,508,708</u>	<u>-</u>	<u>94,548</u>	<u>27,120,138</u>	<u>24,572,198</u>	<u>63,295,592</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 16,416,789</u>	<u>\$ 85,371</u>	<u>\$ 94,548</u>	<u>\$ 27,405,054</u>	<u>\$ 27,494,381</u>	<u>\$ 71,496,143</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, 2025

Fund balances - total governmental funds		\$ 63,295,592
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.		184,726,075
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	(23,669,086)	
Net OPEB liability	<u>(3,746,068)</u>	
		(27,415,154)
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.		48,310,210
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	(28,385)	
Compensated absences	<u>(2,832,729)</u>	
		(2,861,114)
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.		928,844
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.		(21,010,338)
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.		(207,678,100)
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.		424,954
Net position of governmental activities		<u><u>\$ 38,720,969</u></u>

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2025

	General Fund	Student Investment Fund	PERS Debt Service Fund	Debt Service Fund	Other Governmental Funds	Totals
REVENUES:						
Revenue from local sources:						
Property taxes	\$ 13,142,622	\$ -	\$ -	\$ 8,581,580	\$ -	\$ 21,724,202
Investment interest	2,241,241	-	109,393	1,361,158	(13,764)	3,698,028
Grants and contributions	2,000	-	-	-	103,808	105,808
Charges for service	805,960	-	6,906,696	-	1,116,436	8,829,092
Total revenue from local sources	<u>16,191,823</u>	<u>-</u>	<u>7,016,089</u>	<u>9,942,738</u>	<u>1,206,480</u>	<u>34,357,130</u>
Revenue from intermediate sources:						
County School Fund	229,289	-	-	-	-	229,289
Educational Services Dist. apportionment	2,955,526	-	-	-	-	2,955,526
Other Intermediate Sources	41,910	-	-	28,010	180,185	250,105
Total revenue from intermediate sources	<u>3,226,725</u>	<u>-</u>	<u>-</u>	<u>28,010</u>	<u>180,185</u>	<u>3,434,920</u>
Revenues from State sources:						
State school fund	58,125,558	-	-	-	-	58,125,558
Common school fund	700,503	-	-	-	-	700,503
State grants	140,074	7,083,785	-	-	4,030,804	11,254,663
Total revenue from state sources	<u>58,966,135</u>	<u>7,083,785</u>	<u>-</u>	<u>-</u>	<u>4,030,804</u>	<u>70,080,724</u>
Revenue from Federal grants	105,439	-	-	-	10,666,587	10,772,026
Total revenues	<u>78,490,122</u>	<u>7,083,785</u>	<u>7,016,089</u>	<u>9,970,748</u>	<u>16,084,056</u>	<u>118,644,800</u>

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (Continued)
For the fiscal year ended June 30, 2025

	General Fund	Student Investment Fund	PERS Debt Service Fund	Debt Service Fund	Other Governmental Funds	Totals
EXPENDITURES:						
Instruction	\$ 46,248,468	\$ 3,805,906	\$ -	\$ -	\$ 7,596,507	\$ 57,650,881
Supporting services	33,673,286	3,157,879	-	-	2,269,749	39,100,914
Enterprise and community services	-	120,000	-	-	3,163,666	3,283,666
Facilities acquisition and construction	931,546	-	-	-	7,954,535	8,886,081
Debt Service:						
Principal	-	-	3,890,237	3,022,409	-	6,912,646
Interest	750	-	3,126,082	1,216,748	-	4,343,580
Total expenditures	<u>80,854,050</u>	<u>7,083,785</u>	<u>7,016,319</u>	<u>4,239,157</u>	<u>20,984,457</u>	<u>120,177,768</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,363,928)</u>	<u>-</u>	<u>(230)</u>	<u>5,731,591</u>	<u>(4,900,401)</u>	<u>(1,532,968)</u>
OTHER FINANCING SOURCES (USES):						
Sale of capital assets	-	-	-	-	524,899	524,899
Transfers in (out)	(118,942)	-	-	-	118,942	-
Total other financing sources	<u>(118,942)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>643,841</u>	<u>524,899</u>
Net change in fund balance	(2,482,870)	-	(230)	5,731,591	(4,256,560)	(1,008,069)
FUND BALANCE-Beginning	<u>13,991,578</u>	<u>-</u>	<u>94,778</u>	<u>21,388,547</u>	<u>28,828,758</u>	<u>64,303,661</u>
FUND BALANCE-Ending	<u>\$ 11,508,708</u>	<u>\$ -</u>	<u>\$ 94,548</u>	<u>\$ 27,120,138</u>	<u>\$ 24,572,198</u>	<u>\$ 63,295,592</u>

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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

For the fiscal year ended June 30, 2025

Net change in fund balance - governmental funds \$ (1,008,069)

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	11,072,917	
Depreciation expense	(5,949,036)	
Amortization expense	(626,500)	
	4,497,381	4,497,381

The net effect of sales, trade-ins, and donations of capital assets is to decrease net position. (472,407)

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. (1,460,591)

Repayment of long-term debt and lease and SBITA 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. 5,107,488

Compensated absences and accrued interest reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.

Compensated absences	(128,778)	
Accrued interest	3,335	
	(125,443)	(125,443)

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. (9,690,180)

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, 2025

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.

(197,922)

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.

210,892

Change in net position - governmental activities

\$ (3,138,851)

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, 2025

	<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	\$ 14,116,275	\$ 14,116,275	\$ 16,191,823	\$ 2,075,548
Intermediate sources	3,177,465	3,177,465	3,226,725	49,260
State sources	60,075,408	60,075,408	58,966,135	(1,109,273)
Federal sources	12,500	12,500	105,439	92,939
Total revenues	<u>77,381,648</u>	<u>77,381,648</u>	<u>78,490,122</u>	<u>1,108,474</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	47,974,509	46,474,509	46,248,468	226,041
Supporting services	35,060,017	35,656,376	33,673,286	1,983,090
Facilities acquisition and construction	150,000	2,500,000	931,546	1,568,454
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>83,694,526</u>	<u>85,140,885</u>	<u>80,854,050</u>	<u>4,286,835</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(6,312,878)</u>	<u>(7,759,237)</u>	<u>(2,363,928)</u>	<u>5,395,309</u>
<u>OTHER FINANCING</u>				
<u>SOURCES (USES):</u>				
Transfers in	2,700,000	2,700,000	-	(2,700,000)
Transfers out	(100,000)	(250,000)	(118,942)	131,058
Sale of capital assets	5,000	5,000	-	(5,000)
Total other financing sources (uses)	<u>2,605,000</u>	<u>2,455,000</u>	<u>(118,942)</u>	<u>(2,573,942)</u>
Net change in fund balance	(3,707,878)	(5,304,237)	(2,482,870)	2,821,367
<u>FUND BALANCE - Beginning</u>	<u>12,427,956</u>	<u>14,024,315</u>	<u>13,991,578</u>	<u>(32,737)</u>
<u>FUND BALANCE - Ending</u>	<u>\$ 8,720,078</u>	<u>\$ 8,720,078</u>	<u>\$ 11,508,708</u>	<u>\$ 2,788,630</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
STUDENT INVESTMENT ACCOUNT GRANT FUND
For the fiscal year ended June 30, 2025

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	<u>\$ 5,658,558</u>	<u>\$ 5,696,683</u>	<u>\$ 7,083,785</u>	<u>\$ 1,387,102</u>
Total revenues	<u>5,658,558</u>	<u>5,696,683</u>	<u>7,083,785</u>	<u>1,387,102</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	3,805,906	3,805,906	3,805,906	-
Supporting services	3,119,754	3,157,879	3,157,879	-
Community services	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>
Total expenditures	<u>7,045,660</u>	<u>7,083,785</u>	<u>7,083,785</u>	<u>-</u>
Net change in fund balance	(1,387,102)	(1,387,102)	-	1,387,102
<u>FUND BALANCE - BEGINNING</u>	<u>1,387,102</u>	<u>1,387,102</u>	<u>-</u>	<u>(1,387,102)</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, 2025

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, 2025

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, interest revenue and charges for services associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period.

The District reports the following major governmental funds:

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

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

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, 2025

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.

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, 2025

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, 2025

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. Sick pay is not paid out when an employee separates from the District, however, vacation pay is. A liability is reported in the government-wide financial statements for unpaid accumulated sick pay benefits and vested or accumulated vacation leave that is 'more likely than not' to be used or paid. 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.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

8. Fund Balance (Continued)

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.

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, 2025

8. Fund Balance (Continued)

Fund balances by classification for the year ended June 30, 2025 were as follows:

	General Fund	PERS Debt Service Fund	Debt Service Fund	Other Governmental Funds	Total
<u>Fund balances</u>					
Nonspendable:					
Inventories	\$ 269,814	\$ -	\$ -	\$ 69,444	\$ 339,258
Prepaid items	11,294	-	-	-	11,294
	<u>281,108</u>	<u>-</u>	<u>-</u>	<u>69,444</u>	<u>350,552</u>
Restricted:					
Capital projects	-	-	-	6,545,336	6,545,336
Debt service	-	94,548	27,120,138	-	27,214,686
Educational programs	-	-	-	4,818,392	4,818,392
Total restricted	<u>-</u>	<u>94,548</u>	<u>27,120,138</u>	<u>11,363,728</u>	<u>38,578,414</u>
Committed:					
Capital projects	-	-	-	3,380,369	3,380,369
Educational programs	-	-	-	1,501,344	1,501,344
School lunch expenses	-	-	-	4,138,654	4,138,654
Insurance deductibles	-	-	-	739,757	739,757
Employee benefits	-	-	-	2,573,712	2,573,712
Repairs & Maintenance	-	-	-	805,190	805,190
Unappropriated					
ending fund balance	7,567,904	-	-	-	7,567,904
Total committed	<u>7,567,904</u>	<u>-</u>	<u>-</u>	<u>13,139,026</u>	<u>20,706,930</u>
Unassigned	3,659,696	-	-	-	3,659,696
Total fund balances	<u>\$ 11,508,708</u>	<u>\$ 94,548</u>	<u>\$ 27,120,138</u>	<u>\$ 24,572,198</u>	<u>\$ 63,295,592</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.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

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, 2025, 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, 2025

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, 2025:

Demand Deposits	\$ 5,296,477
Cash on Hand	237
Total Cash and Cash Equivalents	<u>\$ 5,296,714</u>
Unrestricted	\$ 4,854,054
Restricted for construction	442,660
Total Cash and Cash Equivalents	<u>\$ 5,296,714</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, 2025, the total bank balances were \$5,636,849. 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, 2025

2. Investments

Investments are comprised of the following at June 30, 2025:

<u>Investment Type</u>	<u>Weighted Average Maturity</u>	<u>Fair Value</u>	<u>Percentage of Investment Portfolio</u>
Cash and Cash Equivalents	-	\$ 159,449	0.3%
Local Government Investment Pool	0.12	35,205,043	57.5%
US Agencies	0.38	25,841,715	42.2%
Accrued Interest	-	43,025	0.1%
Total investments		<u>\$ 61,249,232</u>	<u>100.0%</u>
Portfolio weighted average maturity	0.49		
Unrestricted		\$ 28,618,939	
Restricted for debt service		27,160,153	
Restricted for construction		5,470,140	
Total investments		<u>\$ 61,249,232</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, 2025 was \$94,548.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

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, 2025

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 \$9,015,702, US Treasury Notes \$8,893,384, Federal Farm Credit Banks \$4,076,142, Federal National Mortgage Association \$3,856,487. 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, 2025

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, 2025, the District's weighted average maturity of its investment portfolio was .49 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 2024-2025, the District levied property taxes for a general levy and bond levies in the amounts of \$13,502,347 and \$8,794,805, 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, 2025 were \$328,510.

Donations and intergovernmental receivables are considered to be fully collectible. Student lunch balances were written off in the June 30, 2025 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, 2025

C. Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2025 was as follows:

	Balance June 30, 2024	Increases	Decreases	Balance June 30, 2025
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated:</u>				
Land	\$ 6,117,014	\$ -	\$ -	\$ 6,117,014
Construction in progress	4,961,122	3,090,213	(7,157,515)	893,820
Total capital assets not being depreciated	<u>11,078,136</u>	<u>3,090,213</u>	<u>(7,157,515)</u>	<u>7,010,834</u>
<u>Capital assets being depreciated:</u>				
Buildings and improvements	230,345,985	13,804,878	-	244,150,863
Equipment	6,902,708	889,326	-	7,792,034
Vehicles	1,062,379	-	-	1,062,379
Total capital assets being depreciated	<u>238,311,072</u>	<u>14,694,204</u>	<u>-</u>	<u>253,005,276</u>
Less: Accumulated depreciation:				
Buildings and improvements	(65,089,145)	(5,225,455)	-	(70,314,600)
Equipment	(3,851,946)	(650,433)	-	(4,502,379)
Vehicles	(899,811)	(73,148)	-	(972,959)
Total accumulated depreciation	<u>(69,840,902)</u>	<u>(5,949,036)</u>	<u>-</u>	<u>(75,789,938)</u>
Total capital assets being depreciated, net	<u>168,470,170</u>	<u>8,745,168</u>	<u>-</u>	<u>177,215,338</u>
<u>Capital assets being amortized:</u>				
Right-of-use leased buildings	2,998,219	-	(2,586,495)	411,724
Right-of-use leased equip.	552,303	-	-	552,303
Right-of-use subscriptions	359,070	-	-	359,070
Total leased capital assets being amortized	<u>3,909,592</u>	<u>-</u>	<u>(2,586,495)</u>	<u>1,323,097</u>
Less: accumulated amortization:				
Right-of-use leased buildings	(2,437,742)	(398,918)	2,560,103	(276,557)
Right-of-use leased equip.	(202,072)	(110,600)	-	(312,672)
Right-of-use subscriptions	(116,983)	(116,982)	-	(233,965)
Total accumulated amortization	<u>(2,756,797)</u>	<u>(626,500)</u>	<u>2,560,103</u>	<u>(823,194)</u>
Total leased capital assets being amortized, net	<u>1,152,795</u>	<u>(626,500)</u>	<u>(26,392)</u>	<u>499,903</u>
Governmental activities capital assets, net	<u>\$ 180,701,101</u>	<u>\$ 11,208,881</u>	<u>\$ (7,183,907)</u>	<u>\$ 184,726,075</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

C. Capital Assets (continued)

Depreciation was charged to functions and programs as follows:

Instruction	\$ 5,028,126
Supporting services	920,910
Total depreciation expense of governmental activities	\$ 5,949,036

Amortization was charged to functions and programs as follows:

Instruction	\$ 66,360
Supporting services	560,140
Total amortization expense of governmental activities	\$ 626,500

D. Interfund Receivable/Payable

At June 30, 2025 interfund balances for operating cash management needs were as follows:

Receivable by	Payable from
General Fund	General Fund
\$ 1,884,875	\$ -
	Non-Major Funds:
	Hermiston Ed. Foundation
	10,058
	CTE Career Pathways Fund
	48,082
	Title III Grant Fund
	12,339
	Title IIA Grant Fund
	15,054
	Title IA Grant Fund
	255,638
	Carl Perkins Fund
	2,963
	High School Success Fund
	629,739
	Title IC Grant Fund
	72,999
	IDEA Grant Fund
	146,086
	YTP Grant Fund
	13,636
	SB 622 Technology Fund
	257,601
	Facility Grant Fund
	235,429
	Special Education Stipend Fund
	53,503
	Title IV Grant Fund
	19,084
	Maintenance Reserve Fund
	112,664
	Total Interfund Payable
	\$ 1,884,875

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
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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, 2025, \$6,906,696 was intercepted and paid to the Trustee charged to governmental activities, as follows:

Governmental activities:	
Regular programs	\$ 3,376,333
Special programs	1,148,733
Summer school programs	118,701
Student support services	623,609
Instructional staff support	414,116
General administration	45,030
School administration	484,150
Business support services	508,321
Central activities	167,528
Enterprise and community services	20,175
Total	<u>\$ 6,906,696</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

F. Interfund Transfers

Interfund transfers in the fund financial statements are as follows:

	<u>Transfers in</u>	<u>Transfers out</u>
General Fund	\$ -	\$ 118,942
Non-Major Governmental Funds	118,942	-
Total Transfers	<u>\$ 118,942</u>	<u>\$ 118,942</u>

The District transferred \$100,000 to the print shop fund to cover operating costs. The District transferred \$18,942 to the YTP grant fund to close out the grant year.

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
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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, 2025. 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. \$14,245,000 remained outstanding at June 30, 2025.

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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

G. Long-Term Liabilities from Direct Borrowings and Direct Placements (continued)
1. General Obligation Bonds – Governmental Activities (continued)

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

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

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

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
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	5,759,788	359,462
2031-2035	22,432,775	10,777,225
2036-2040	21,066,357	16,968,643
2041-2045	19,742,069	23,817,930
Subtotals	<u>128,593,288</u>	<u>57,883,519</u>
Premiums	886,834	-
Deferred interest	13,506,069	-
Carrying amount	<u><u>\$ 142,986,191</u></u>	<u><u>\$ 57,883,519</u></u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

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
2026	\$ 4,366,916	\$ 2,928,192
2027	4,878,153	2,706,253
2028	3,619,763	2,458,505
2029	1,943,586	2,283,184
2030	2,173,786	2,196,694
2031-2035	14,881,776	9,303,228
2036-2040	23,297,277	5,288,426
2041-2045	9,011,076	538,888
	\$ 64,172,333	\$ 27,703,370

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

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, 2025 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
General Obligation Bonds:					
Series 2009C	\$ 31,760,000	\$ -	\$ -	\$ 31,760,000	\$ 31,760,000
Series 2015A	5,485,000	-	2,650,000	2,835,000	2,805,000
Series 2015B	9,100,000	-	-	9,100,000	-
Premium	98,255	-	98,255	-	-
Series 2020A	79,785,697	-	372,409	79,413,288	411,278
Deferred interest	10,764,176	2,784,484	42,591	13,506,069	58,722
Series 2020B	5,485,000	-	-	5,485,000	-
Premium	1,055,804	-	168,970	886,834	171,719
	<u>143,533,932</u>	<u>2,784,484</u>	<u>3,332,225</u>	<u>142,986,191</u>	<u>35,206,719</u>
Pension Bonds:					
Series 2002	5,425,001	-	1,380,001	4,045,000	1,540,000
Series 2004	3,490,000	-	890,000	2,600,000	990,000
Series 2022A	59,147,570	-	1,620,237	57,527,333	1,836,916
	<u>68,062,571</u>	<u>-</u>	<u>3,890,238</u>	<u>64,172,333</u>	<u>4,366,916</u>
Total Bonds	<u>211,596,503</u>	<u>2,784,484</u>	<u>7,222,463</u>	<u>207,158,524</u>	<u>39,573,635</u>
Other long-term obligations:					
Building leases	588,105	-	450,054	138,051	85,184
Office equipment lease	361,984	-	109,294	252,690	113,851
SBITAs payable	238,996	-	110,161	128,835	77,019
Total leases & SBITAs	1,189,085	-	669,509	519,576	276,054
Compensated absences	2,703,951	128,778	-	2,832,729	2,266,183
Net pension liability	4,215,549	19,453,537	-	23,669,086	1,570,077
OPEB liability	4,844,831	-	33,432	4,811,399	353,737
Total	<u>\$224,549,919</u>	<u>\$ 22,366,799</u>	<u>\$ 7,925,404</u>	<u>\$238,991,314</u>	<u>\$ 44,039,686</u>

4. Changes in Deferred Outflows of Resources

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Series 2004 & 2009 refunding costs	\$ 622,876	\$ -	\$ 197,922	\$ 424,954	\$ 161,169

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

H. Net Investment in Capital Assets

Capital assets	\$ 184,726,075
Capital debt:	
Series 2009	(31,760,000)
Series 2015	(11,935,000)
Series 2020	(85,785,122)
Unspent proceeds	5,556,590
Lease and SBITA liabilities	(519,576)
Deferred refunding costs	424,954
Construction accounts and retainage payable	(356,210)
	\$ 60,351,711

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, 2025 are reported with other capital assets in Note III C. The District exercised a purchase option on a leased building resulting in a gain on early lease payoff noted in the financials.

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, 2025 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
2026	\$ 199,035	\$ 10,969	\$ 210,004
2027	171,465	4,321	175,786
2028	20,241	105	20,346
2029	-	-	-
2030	-	-	-
	\$ 390,741	\$ 15,395	\$ 406,136

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

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, 2025 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, 2025 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
2026	\$ 77,019	\$ 8,258	\$ 85,277
2027	24,932	2,355	27,287
2028	26,884	1,222	28,106
2029	-	-	-
2030	-	-	-
	<u>\$ 128,835</u>	<u>\$ 11,835</u>	<u>\$ 140,670</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

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.

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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

B. Pension Plan (continued)

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

Benefit Changes After Retirement:

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

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

OPSRP Pension Program (ORS Chapter 238A):

Pension Benefits:

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

For police and fire, 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire member, is age 60 or age 53 with 25 years of retirement credit.

For general service, 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit.

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

Death Benefits:

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

Disability Benefits:

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
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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, 2022 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 5.68% of wages for Tier one/Tier two employees and 2.84% for OPSRP employees. Employer contributions for the year ended June 30, 2025 were \$1,570,077, 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, 2025

B. Pension Plan (continued)

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

At June 30, 2025, the District reported a liability of \$23,669,086 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2022. At June 30, 2024, the District's proportion was 0.10648683% compared to its proportion of 0.02250611% measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized pension expense of \$7,690,180, 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	\$ 1,402,174	\$ 56,490
Change of assumptions	2,379,698	3,049
Net differences between projected and actual earnings on investments	1,503,649	-
Change in proportionate share	10,884,540	18,679,547
Differences between employer contributions and employer's proportionate share of system contributions	29,587,661	1,122,905
Contributions subsequent to the measurement date	1,570,077	-
	\$ 47,327,799	\$ 19,861,991
Net deferred Outflow / (Inflow) of resources		\$ 27,465,808

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
	2026	\$ 7,282,111
	2027	9,949,834
	2028	5,440,822
	2029	2,396,566
	2030	826,398
		25,895,731
Contributions subsequent to the measurement date		1,570,077
Net deferred Outflow / (Inflow) of resources		\$ 27,465,808

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
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NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

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, 2022
Experience Study Report	2022, published July 2023
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

Healthy retirees and beneficiaries:

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, 2025

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 2022 Experience Study which reviewed experience for the four-year period ending on December 31, 2022.

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	7.5	17.5	12.5
Private Equity	15.0	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, 2025

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 January 2023 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>\$ 12,221,522</u>	<u>\$ 23,669,086</u>	<u>\$ 37,337,022</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

B. Pension Plan (continued)

Oregon PERS produces an independently audited ACFR which can be found at: <http://www.oregon.gov/pers/Documents/Financials/ACFR/2024-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, 2025, 19 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, 2025

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

Employees covered by benefit terms

At June 30, 2025, the following employees were covered by the benefit terms:

Active Employees	666
Eligible Retirees	19
Spouses of Ineligible Retirees	2
	687

Total OPEB Liability

The District's total OPEB liability of \$4,811,399 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	3.93%

		Pre-65		Pre-65
Health Care Cost Trend	Year	Trend	Year	Trend
Medical	2023	3.50%	2032-2065	4.25%
	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, 2025

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, 2024	\$ 4,844,831
Changes for the year:	
Service cost	259,213
Interest on total OPEB liability	179,980
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	(123,323)
Benefit payments	(349,302)
Balance as of June 30, 2025	<u><u>\$ 4,811,399</u></u>

Changes of assumptions and other inputs reflect a change in the discount rate from 3.65% in 2024 to 3.93% in 2025.

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 (2.93%)	Current Discount	1% Increase (4.93%)
Total OPEB Implied Subsidy Liability	<u><u>\$ 5,265,402</u></u>	<u><u>\$ 4,811,399</u></u>	<u><u>\$ 4,411,622</u></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><u>\$ 4,323,621</u></u>	<u><u>\$ 4,811,399</u></u>	<u><u>\$ 5,402,628</u></u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

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, 2025, the District recognized OPEB income of \$19,396. At June 30, 2025, 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	\$ -	\$ 518,551
Changes of assumptions or inputs	598,594	565,015
Benefit Payments	353,737	-
	\$ 952,331	\$ 1,083,566
Net deferred Outflow / (Inflow) of resources		\$ (131,235)

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

	Year	Amount
	2026	\$ (101,844)
	2027	(73,613)
	2028	(63,104)
	2029	(63,102)
	2030	(45,219)
	Thereafter	(138,090)
		(484,972)
	Benefit Payments	353,737
Net deferred Outflow / (Inflow) of resources		\$ (131,235)

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, 2025

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, 2025, the District reported an asset of \$1,065,331 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2024. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2022 and rolled forward to the measurement date of June 30, 2024. 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 0.26375554% compared to its proportion of 0.2566886% measured as of June 30, 2023.

For the year ended June 30, 2025, the District recognized OPEB income of \$191,496. At June 30, 2025, 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	\$ -	\$ 20,836
Changes of assumptions	-	13,475
Net differences between projected and actual earnings on investments	30,080	-
Changes in proportionate share	-	30,470
Contributions subsequent to the measurement date	-	-
	\$ 30,080	\$ 64,781
Net deferred Outflow / (Inflow) of resources		\$ (34,701)

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2025

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
2026	\$ (89,667)
2027	35,219
2028	16,273
2029	3,474
2030	-
	(34,701)
Contributions subsequent to the measurement date	-
Net deferred Outflow / (Inflow) of resources	\$ (34,701)

Actuarial assumptions:

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions are based on the 2022 experience study, which reviewed the experience for the four-year period ended on December 31, 2022. 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, 2025

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>\$ (986,173)</u>	<u>\$ (1,065,331)</u>	<u>\$ (1,133,488)</u>

Oregon PERS produces an independently audited ACFR which can be found at:
<http://www.oregon.gov/pers/Documents/Financials/ACFR/2024-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	\$ 47,327,799	\$ 19,861,991
Other postemployment benefit deferrals - RHIA	30,080	64,781
Other postemployment benefit deferrals - implied subsidy	952,331	1,083,566
Totals	<u>\$ 48,310,210</u>	<u>\$ 21,010,338</u>

The District recognized pension expense of \$7,690,180. OPEB income is aggregated as follows:

	<u>OPEB (Income)</u>
Postemployment Health Care Plan - RHIA	\$ (191,496)
Postemployment Health Care Plan - Implied subsidy	(13,396)
	<u>\$ (204,892)</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, 2025

G. Compensated Absences

The government recognizes a liability for compensated absences in accordance with GASB Statement No. 101, Compensated Absences. This liability includes leave that:

- Is attributable to services already rendered,
- Accumulates and carries forward to future periods, and
- Is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means.

As of June 30, 2025, the government has recorded a liability for compensated absences totaling \$2,832,729, which includes vacation leave, sick leave, and paid time off (PTO) that meet the recognition criteria. The liability is measured using the employee's pay rate in effect as of the financial statement date and includes salary-related payments such as payroll taxes.

Leave types such as parental leave, military leave, jury duty, and holidays taken on fixed dates are excluded from the liability until the leave commences or is used, in accordance with GASB 101.

The government uses a FIFO flow assumption in estimating the likelihood of leave usage, based on historical usage patterns and current employment policies. This assumption results in a higher proportion of accumulated leave being considered "more likely than not" to be used or paid.

The liability for compensated absences is reported in the Changes of Long-Term Liabilities and will be remeasured annually.

H. Subsequent Events

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.

I. 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	\$ 13,895,848
Strategic Investment Program	13,875,891
	<u>\$ 27,771,739</u>

J. Related Party Transactions

During the fiscal year ended June 30, 2025, 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, 2025

K. Restatement of beginning net position

During the fiscal year ended June 30, 2025, the District adopted GASBS 101 for reporting. Due to this, the beginning compensated absences balance needed to be restated to include sick pay that is 'more likely than not' to be used. This restatement increases the beginning compensated absences liability balance and will decrease unrestricted beginning net position as shown below.

Compensated absences liability reported at 6/30/24	\$ (203,064)
Restated balance at 6/30/24	<u>(2,703,951)</u>
Difference	<u><u>(2,500,887)</u></u>

	<u>6/30/24 Report</u>	<u>Adjustment</u>	<u>Restated balance at 6/30/24</u>
Net investment in capital assets	\$ 54,081,297	\$ -	\$ 54,081,297
Restricted	30,740,523	-	30,740,523
Unrestricted	<u>(40,461,113)</u>	<u>(2,500,887)</u>	<u>(42,962,000)</u>
	<u><u>\$ 44,360,707</u></u>	<u><u>\$ (2,500,887)</u></u>	<u><u>\$ 41,859,820</u></u>

This restatement does not affect the beginning fund balance of governmental funds, because the liability is not recognized in the fund financial statements.

REQUIRED SUPPLEMENTARY INFORMATION



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

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

	<u>2025</u>	<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>
Proportion of the net pension liability (asset)	0.106%	0.023%	0.080%	0.249%	0.257%	0.251%	0.256%	0.243%	0.233%	0.258%
Proportionate share of the net pension liability (asset)	\$ 23,669	\$ 4,216	\$ 12,198	\$ 29,854	\$ 56,168	\$ 43,455	\$ 38,820	\$ 32,755	\$ 35,018	\$ 14,812
Covered payroll	\$ 42,220	\$ 39,075	\$ 34,577	\$ 32,152	\$ 30,203	\$ 28,015	\$ 28,412	\$ 26,850	\$ 24,863	\$ 23,177
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	56.06%	10.79%	35.28%	92.85%	185.97%	155.11%	136.63%	121.99%	140.84%	63.91%
Plan fiduciary net position as a percentage of the total pension liability (asset)	79.30%	81.70%	84.60%	87.60%	75.80%	80.20%	82.07%	83.12%	80.53%	91.88%

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of Pension Contributions
(amounts expressed in thousands)

	<u>2025</u>	<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>
Contractually required contributions	\$ 4,216	\$ 3,836	\$ 3,679	\$ 6,116	\$ 5,695	\$ 5,580	\$ 3,850	\$ 3,727	\$ 2,473	\$ 2,373
Contributions in relation to contractually required contributions	<u>(4,216)</u>	<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>
Contribution deficiency (excess)	<u>\$ -</u>									
Covered payroll	\$ 45,694	\$ 42,220	\$ 39,075	\$ 34,577	\$ 32,152	\$ 30,203	\$ 28,015	\$ 28,412	\$ 26,850	\$ 24,863
Contributions as a percentage of covered payroll	9.23%	9.08%	9.42%	17.69%	17.71%	18.48%	13.74%	13.12%	9.21%	9.55%

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

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

	<u>2025</u>	<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)	0.264%	0.257%	0.214%	0.223%	0.350%	0.256%	0.250%	0.232%
Proportionate share of the net pension OPEB (asset)	\$ (1,065)	\$ (940)	\$ (759)	\$ (766)	\$ (712)	\$ (494)	\$ (279)	\$ (97)
Covered payroll	\$ 42,220	\$ 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	-2.52%	-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	220.60%	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>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 25	\$ 8	\$ 6	\$ 13	\$ 6	\$ 18	\$ 120	\$ 128
Contributions in relation to contractually required contributions	<u>(25)</u>	<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	\$ 45,694	\$ 42,220	\$ 39,075	\$ 34,577	\$ 32,152	\$ 30,203	\$ 28,015	\$ 28,412
Contributions as a percentage of covered payroll	0.05%	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>2025</u>	<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	\$ 259	\$ 242	\$ 296	\$ 307	\$ 251	\$ 284	\$ 283	\$ 303
Interest on total OPEB liability	180	165	111	122	180	211	207	184
Effect of economic/demographic gains or losses	-	(342)	-	(382)	-	(45)	-	-
Effect of assumptions changes or inputs	(123)	531	(462)	(45)	359	(134)	(104)	(268)
Benefit payments	<u>(349)</u>	<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	(33)	249	(401)	(428)	264	(346)	(387)	(719)
Total OPEB Liability, beginning	<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>	<u>6,610</u>
Total OPEB, ending	<u>\$ 4,811</u>	<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	\$ 45,694	\$ 39,075	\$ 39,075	\$ 34,577	\$ 32,152	\$ 30,203	\$ 28,015	\$ 28,412
Total OPEB liability as a percentage of covered payroll	10.53%	12.39%	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, 2025

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
- Food Service Program Fund
- Hermiston Education Foundation Fund
- ESSER III Grant Fund
- ESSER Jump Start Kindergarten 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
- Special Education Stipend Fund
- Print Shop Fund
- Outdoor Education Fund
- Student Body Fund
- Title IV Grant Fund
- Maintenance Reserve Fund
- Columbia Basin Student Homes Fund
- ARP Homeless Children and Youth Grant Fund

Capital Project Funds

- Construction Bond Fund

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

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

June 30, 2025

Special Revenue Funds

	Biennium Reserve Fund	Food Service Program Fund	Hermiston Education Foundation Fund	ESSER III Grant Fund	ESSER Jump Start Kindergarten Grant Fund	CTE Career Pathways Fund	TITLE III Grant Fund	TITLE II A Grant Fund	TITLE I A Grant Fund	Insurance Reserve Fund	Carl Perkins Fund
ASSETS											
Cash and cash equivalents	\$ 40,000	\$ 1,052,482	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,900	\$ -
Investments	2,850,000	3,255,649	-	-	-	-	-	-	-	633,857	-
Receivables:											
Intergovernmental	-	229,054	-	-	-	50,752	12,339	15,054	255,638	-	-
Donations and other	-	-	10,058	-	-	-	-	-	-	-	4,337
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	69,444	-	-	-	-	-	-	-	-	-
Total assets	\$ 2,890,000	\$ 4,606,629	\$ 10,058	\$ -	\$ -	\$ 50,752	\$ 12,339	\$ 15,054	\$ 255,638	\$ 739,757	\$ 4,337
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES											
Liabilities:											
Accounts payable	\$ -	\$ 135,182	\$ -	\$ -	\$ -	\$ 2,670	\$ -	\$ -	\$ -	\$ -	\$ 1,374
Unearned revenue	-	34,295	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	10,058	-	-	48,082	12,339	15,054	255,638	-	2,963
Total liabilities	-	169,477	10,058	-	-	50,752	12,339	15,054	255,638	-	4,337
Deferred inflows of resources:	-	229,054	-	-	-	-	-	-	-	-	-
Fund balances:											
Nonspendable	-	69,444	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-	-	-	-
Committed	2,890,000	4,138,654	-	-	-	-	-	-	-	739,757	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	2,890,000	4,208,098	-	-	-	-	-	-	-	739,757	-
Total liabilities, deferred inflows of resources and fund balances	\$ 2,890,000	\$ 4,606,629	\$ 10,058	\$ -	\$ -	\$ 50,752	\$ 12,339	\$ 15,054	\$ 255,638	\$ 739,757	\$ 4,337

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

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

June 30, 2025

	Special Revenue Funds											
	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	Early Literacy Success Grant Fund
ASSETS												
Cash and cash equivalents	\$ -	\$ 18,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 282,446	\$ 250,000	\$ 12,433	\$ -
Investments	-	904,193	-	-	-	747,970	1,224,175	-	-	1,250,000	-	-
Receivables:												
Intergovernmental	629,739	-	72,999	146,086	13,636	-	-	-	-	-	-	-
Donations and other	-	-	-	-	-	-	-	-	28,607	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	-	-
Total assets	\$ 629,739	\$ 922,979	\$ 72,999	\$ 146,086	\$ 13,636	\$ 747,970	\$ 1,224,175	\$ -	\$ 311,053	\$ 1,500,000	\$ 12,433	\$ -
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES												
Liabilities:												
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	-
Due to other funds	629,739	-	72,999	146,086	13,636	257,601	235,429	-	-	-	-	-
Total liabilities	629,739	-	72,999	146,086	13,636	257,601	235,429	-	170	-	-	-
Deferred inflows of resources:	-	-	-	-	-	-	-	-	-	-	-	-
Fund balances:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	988,746	-	310,883	1,500,000	12,433	-
Committed	-	922,979	-	-	-	490,369	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	-	922,979	-	-	-	490,369	988,746	-	310,883	1,500,000	12,433	-
Total liabilities, deferred inflows of resources and fund balances	\$ 629,739	\$ 922,979	\$ 72,999	\$ 146,086	\$ 13,636	\$ 747,970	\$ 1,224,175	\$ -	\$ 311,053	\$ 1,500,000	\$ 12,433	\$ -

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

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

June 30, 2025

	Special Revenue Funds										Capital Project Fund	
	PERS Reserve Fund	Curriculum Reserve Fund	Special Education Stipend Fund	Print Shop Fund	Outdoor Education Fund	Student Body Fund	Title IV Grant Fund	Maintenance Reserve Fund	Columbia Basin Student Homes Fund	ARP HCY Grant Fund	Construction Bond Fund	TOTALS
ASSETS												
Cash and cash equivalents	\$ 15,000	\$ 175,984	\$ -	\$ 2,165	\$ 111,284	\$ 598,119	\$ -	\$ -	\$ 683,742	\$ -	\$ 442,660	\$ 3,791,001
Investments	2,558,712	2,056,188	-	-	-	-	-	1,137,854	-	-	5,470,140	22,088,738
Receivables:												
Intergovernmental	-	-	53,503	27	-	4,285	19,084	-	-	-	-	1,502,196
Donations and other	-	-	-	-	-	-	-	-	-	-	-	43,002
Inventory	-	-	-	-	-	-	-	-	-	-	-	69,444
Total assets	<u>\$ 2,573,712</u>	<u>\$ 2,232,172</u>	<u>\$ 53,503</u>	<u>\$ 2,192</u>	<u>\$ 111,284</u>	<u>\$ 602,404</u>	<u>\$ 19,084</u>	<u>\$ 1,137,854</u>	<u>\$ 683,742</u>	<u>\$ -</u>	<u>\$ 5,912,800</u>	<u>\$ 27,494,381</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES												
Liabilities:												
Accounts payable	\$ -	\$ -	\$ -	\$ 1,330	\$ -	\$ 24,901	\$ -	\$ 220,000	\$ 32,122	\$ -	\$ 356,210	\$ 773,959
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	34,295
Due to other funds	-	-	53,503	-	-	-	19,084	112,664	-	-	-	1,884,875
Total liabilities	<u>-</u>	<u>-</u>	<u>53,503</u>	<u>1,330</u>	<u>-</u>	<u>24,901</u>	<u>19,084</u>	<u>332,664</u>	<u>32,122</u>	<u>-</u>	<u>356,210</u>	<u>2,693,129</u>
Deferred inflows of resources:	-	-	-	-	-	-	-	-	-	-	-	229,054
Fund balances:												
Nonspendable	-	-	-	-	-	-	-	-	-	-	-	69,444
Restricted	-	2,232,172	-	-	111,284	-	-	-	651,620	-	5,556,590	11,363,728
Committed	2,573,712	-	-	862	-	577,503	-	805,190	-	-	-	13,139,026
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	<u>2,573,712</u>	<u>2,232,172</u>	<u>-</u>	<u>862</u>	<u>111,284</u>	<u>577,503</u>	<u>-</u>	<u>805,190</u>	<u>651,620</u>	<u>-</u>	<u>5,556,590</u>	<u>24,572,198</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,573,712</u>	<u>\$ 2,232,172</u>	<u>\$ 53,503</u>	<u>\$ 2,192</u>	<u>\$ 111,284</u>	<u>\$ 602,404</u>	<u>\$ 19,084</u>	<u>\$ 1,137,854</u>	<u>\$ 683,742</u>	<u>\$ -</u>	<u>\$ 5,912,800</u>	<u>\$ 27,494,381</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, 2025**

	Special Revenue Funds										
	Biennium Reserve Fund	Food Service Program Fund	Hermiston Education Foundation Fund	ESSER III Grant Fund	ESSER Jump Start Kindergarten Grant Fund	CTE Career Pathways Fund	TITLE III Grant Fund	TITLE II A Grant Fund	TITLE I A Grant Fund	Insurance Reserve Fund	Carl Perkins Fund
REVENUES:											
Investment interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and contributions	-	-	10,058	-	-	-	-	-	-	-	-
Charges from service	-	55,266	-	-	-	-	-	-	19,650	-	-
State school fund	-	-	-	-	-	-	-	-	-	-	-
State grants	-	240,685	-	-	-	120,491	-	-	-	-	-
Revenue from federal grants	-	3,479,483	-	4,025,049	63,424	-	164,290	209,129	1,428,193	-	42,608
Total revenues	-	3,775,434	10,058	4,025,049	63,424	120,491	164,290	209,129	1,428,193	19,650	42,608
EXPENDITURES:											
Instruction	-	-	14,294	722,539	63,424	120,491	1,556	-	1,402,829	-	-
Supporting services	-	-	-	157,161	-	-	22,756	209,129	3,473	-	42,608
Community and enterprise	-	3,001,797	-	-	-	-	139,978	-	21,891	-	-
Facilities acquisition	-	-	-	2,009,158	-	-	-	-	-	-	-
Total expenditures	-	3,001,797	14,294	2,888,858	63,424	120,491	164,290	209,129	1,428,193	-	42,608
Excess (deficiency) of revenues over (under) expenditures	-	773,637	(4,236)	1,136,191	-	-	-	-	-	19,650	-
OTHER FINANCING SOURCES											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	-	773,637	(4,236)	1,136,191	-	-	-	-	-	19,650	-
FUND BALANCE - Beginning	2,890,000	3,434,461	4,236	(1,136,191)	-	-	-	-	-	720,107	-
FUND BALANCE - Ending	\$ 2,890,000	\$ 4,208,098	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 739,757	\$ -

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, 2025**

	Special Revenue Funds											
	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	Early Literacy Success Grant Fund
REVENUES:												
Investment interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and contributions	-	-	-	-	-	-	-	-	93,750	-	-	-
Charges from service	-	-	-	-	-	-	-	-	-	4,025	-	-
State school fund	-	-	-	-	-	-	-	-	-	-	-	-
State grants	1,840,834	-	-	-	11,998	-	-	1,237,000	35,671	-	-	432,842
Revenue from federal grants	-	-	81,671	954,080	93,626	-	-	-	-	-	-	-
Total revenues	<u>1,840,834</u>	<u>-</u>	<u>81,671</u>	<u>954,080</u>	<u>105,624</u>	<u>-</u>	<u>-</u>	<u>1,237,000</u>	<u>129,421</u>	<u>-</u>	<u>4,025</u>	<u>432,842</u>
EXPENDITURES:												
Instruction	1,329,436	-	81,671	945,598	99,219	-	-	1,199,778	118,785	-	-	88,274
Supporting services	511,398	84,023	-	-	-	550,824	-	-	52,043	-	-	344,568
Community and enterprise	-	-	-	-	-	-	-	-	-	-	-	-
Facilities acquisition	-	-	-	-	-	-	2,550,000	-	-	-	-	-
Total expenditures	<u>1,840,834</u>	<u>84,023</u>	<u>81,671</u>	<u>945,598</u>	<u>99,219</u>	<u>550,824</u>	<u>2,550,000</u>	<u>1,199,778</u>	<u>170,828</u>	<u>-</u>	<u>-</u>	<u>432,842</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(84,023)</u>	<u>-</u>	<u>8,482</u>	<u>6,405</u>	<u>(550,824)</u>	<u>(2,550,000)</u>	<u>37,222</u>	<u>(41,407)</u>	<u>-</u>	<u>4,025</u>	<u>-</u>
OTHER FINANCING SOURCES												
Sale of assets	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	18,942	-	-	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>(84,023)</u>	<u>-</u>	<u>8,482</u>	<u>25,347</u>	<u>(550,824)</u>	<u>(2,550,000)</u>	<u>37,222</u>	<u>(41,407)</u>	<u>-</u>	<u>4,025</u>	<u>-</u>
FUND BALANCE - Beginning	<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>	<u>-</u>
FUND BALANCE - Ending	<u>\$ -</u>	<u>\$ 922,979</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 490,369</u>	<u>\$ 988,746</u>	<u>\$ -</u>	<u>\$ 310,883</u>	<u>\$ 1,500,000</u>	<u>\$ 12,433</u>	<u>\$ -</u>

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, 2025**

	PERS Reserve Fund	Curriculum Reserve Fund	Special Education Stipend Fund	Print Shop Fund	Outdoor Education Fund	Student Body Fund	Title IV Grant Fund	Maintenance Reserve Fund	Columbia Basin Student Homes Fund	ARP HCY Grant Fund	Capital Project Construction Bond Fund	TOTALS
REVENUES:												
Investment interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (13,764)	\$ (13,764)
Grants and contributions	-	-	-	-	-	-	-	180,185	-	-	-	283,993
Charges from service	-	-	-	57,615	-	979,880	-	-	-	-	-	1,116,436
State school fund	-	-	-	-	-	-	-	-	-	-	-	-
State grants	-	-	53,503	-	57,780	-	-	-	-	-	-	4,030,804
Revenue from federal grants	-	-	-	-	-	-	91,971	-	-	33,063	-	10,666,587
Total revenues	-	-	53,503	57,615	57,780	979,880	91,971	180,185	-	33,063	(13,764)	16,084,056
EXPENDITURES:												
Instruction	-	-	53,503	-	55,201	853,895	-	-	446,014	-	-	7,596,507
Supporting services	-	-	-	166,732	-	-	91,971	-	-	33,063	-	2,269,749
Community and enterprise	-	-	-	-	-	-	-	-	-	-	-	3,163,666
Facilities acquisition	-	-	-	-	-	-	-	1,645,000	-	-	1,750,377	7,954,535
Total expenditures	-	-	53,503	166,732	55,201	853,895	91,971	1,645,000	446,014	33,063	1,750,377	20,984,457
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(109,117)	2,579	125,985	-	(1,464,815)	(446,014)	-	(1,764,141)	(4,900,401)
OTHER FINANCING SOURCES												
Sale of capital assets	-	-	-	-	-	-	-	-	524,899	-	-	524,899
Transfers in	-	-	-	100,000	-	-	-	-	-	-	-	118,942
Total other financing sources	-	-	-	100,000	-	-	-	-	524,899	-	-	643,841
Net change in fund balance	-	-	-	(9,117)	2,579	125,985	-	(1,464,815)	78,885	-	(1,764,141)	(4,256,560)
FUND BALANCE - Beginning	2,573,712	2,232,172	-	9,979	108,705	451,518	-	2,270,005	572,735	-	7,320,731	28,828,758
FUND BALANCE - Ending	\$2,573,712	\$2,232,172	\$ -	\$ 862	\$ 111,284	\$ 577,503	\$ -	\$ 805,190	\$ 651,620	\$ -	\$5,556,590	\$24,572,198

BUDGETARY COMPARISON SCHEDULES



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

Governmental Funds

Special Revenues Funds

- Biennium Reserve Fund
- Food Service Program Fund
- Hermiston Education Foundation Gifts Fund
- ESSER III Grant Fund
- ESSER Jump Start Kindergarten 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
- Special Education Stipend Fund
- Print Shop Fund
- Outdoor Education Fund
- Student Body Fund
- Title IV Grant Fund
- Maintenance Reserve Fund
- Columbia Basin Student Homes 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, 2025

	<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	1,440,000	1,440,000	-	1,440,000
Total expenditures	1,440,000	1,440,000	-	1,440,000
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(1,440,000)	(1,440,000)	-	1,440,000
<u>OTHER FINANCING</u>				
<u>SOURCES (USES)</u>				
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	(2,890,000)	(2,890,000)	-	2,890,000
<u>FUND BALANCE - BEGINNING</u>	2,890,000	2,890,000	2,890,000	-
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 2,890,000	\$ 2,890,000

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOOD SERVICE PROGRAM FUND
For the fiscal year ended June 30, 2025

	<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	\$ 165,000	\$ 165,000	\$ 55,266	\$ (109,734)
State sources	728,000	728,000	240,685	(487,315)
Federal sources	2,340,000	2,340,000	3,479,483	1,139,483
 Total revenues	 3,233,000	 3,233,000	 3,775,434	 542,434
<u>EXPENDITURES:</u>				
Current:				
Community & Enterprise services	6,259,000	6,259,000	3,001,797	3,257,203
 Total expenditures	 6,259,000	 6,259,000	 3,001,797	 3,257,203
 Net change in fund balance	 (3,026,000)	 (3,026,000)	 773,637	 3,799,637
<u>FUND BALANCE - BEGINNING</u>	<u>3,526,000</u>	<u>3,526,000</u>	<u>3,434,461</u>	<u>(91,539)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 4,208,098</u>	<u>\$ 3,708,098</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HERMISTON EDUCATION FOUNDATION GIFTS FUND
For the fiscal year ended June 30, 2025

	<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	\$ 25,750	\$ 25,750	\$ 10,058	\$ (15,692)
Total revenues	<u>25,750</u>	<u>25,750</u>	<u>10,058</u>	<u>(15,692)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>30,000</u>	<u>30,000</u>	<u>14,294</u>	<u>15,706</u>
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>14,294</u>	<u>15,706</u>
Net change in fund balance	(4,250)	(4,250)	(4,236)	14
<u>FUND BALANCE - BEGINNING</u>	<u>4,250</u>	<u>4,250</u>	<u>4,236</u>	<u>(14)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ESSER III GRANT FUND
For the fiscal year ended June 30, 2025

	<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	\$ 5,351,000	\$ 5,351,000	\$ 4,025,049	\$ (1,325,951)
Total revenues	<u>5,351,000</u>	<u>5,351,000</u>	<u>4,025,049</u>	<u>(1,325,951)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	2,849,000	2,674,000	722,539	1,951,461
Support services	658,000	658,000	157,161	500,839
Facilities acquisition and construction	<u>1,844,000</u>	<u>2,019,000</u>	<u>2,009,158</u>	<u>9,842</u>
Total expenditures	<u>5,351,000</u>	<u>5,351,000</u>	<u>2,888,858</u>	<u>2,462,142</u>
Net change in fund balance	-	-	1,136,191	1,136,191
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>(1,136,191)</u>	<u>(1,136,191)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ESSER JUMP START KINDERGARTEN GRANT FUND
For the fiscal year ended June 30, 2025

	<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	\$ 245,000	\$ 245,000	\$ 63,424	\$ (181,576)
Total revenues	<u>245,000</u>	<u>245,000</u>	<u>63,424</u>	<u>(181,576)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>245,000</u>	<u>245,000</u>	<u>63,424</u>	<u>181,576</u>
Total expenditures	<u>245,000</u>	<u>245,000</u>	<u>63,424</u>	<u>181,576</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
CTE CAREER PATHWAY PROGRAM GRANT FUND
For the fiscal year ended June 30, 2025

	<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	\$ 212,651	\$ 212,651	\$ 120,491	\$ (92,160)
Total revenues	212,651	212,651	120,491	(92,160)
<u>EXPENDITURES:</u>				
Current:				
Instruction	207,651	207,651	120,491	87,160
Support services	5,000	5,000	-	5,000
Total expenditures	212,651	212,651	120,491	92,160
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
TITLE III GRANT FUND
For the fiscal year ended June 30, 2025

	<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	\$ 222,461	\$ 222,461	\$ 164,290	\$ (58,171)
Total revenues	<u>222,461</u>	<u>222,461</u>	<u>164,290</u>	<u>(58,171)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	2,684	2,684	1,556	1,128
Supporting services	82,293	62,693	22,756	39,937
Community and enterprise services	<u>137,484</u>	<u>157,084</u>	<u>139,978</u>	<u>17,106</u>
Total expenditures	<u>222,461</u>	<u>222,461</u>	<u>164,290</u>	<u>58,171</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, 2025

	<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	\$ 298,013	\$ 298,013	\$ 209,129	\$ (88,884)
Total revenues	<u>298,013</u>	<u>298,013</u>	<u>209,129</u>	<u>(88,884)</u>
<u>EXPENDITURES:</u>				
Current:				
Supporting services	<u>298,013</u>	<u>298,013</u>	<u>209,129</u>	<u>88,884</u>
Total expenditures	<u>298,013</u>	<u>298,013</u>	<u>209,129</u>	<u>88,884</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 I A GRANT FUND
For the fiscal year ended June 30, 2025

	<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	\$ 1,761,467	\$ 1,761,467	\$ 1,428,193	\$ (333,274)
Total revenues	<u>1,761,467</u>	<u>1,761,467</u>	<u>1,428,193</u>	<u>(333,274)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,699,897	1,699,897	1,402,829	297,068
Supporting services	21,820	21,820	3,473	18,347
Community services	39,750	39,750	21,891	17,859
Total expenditures	<u>1,761,467</u>	<u>1,761,467</u>	<u>1,428,193</u>	<u>333,274</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, 2025

	<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	\$ -	\$ -	\$ 19,650	\$ 19,650
Total revenues	-	-	19,650	19,650
<u>EXPENDITURES:</u>				
Current:				
Instruction	76,000	76,000	-	76,000
Supporting services	645,000	645,000	-	645,000
Total expenditures	721,000	721,000	-	721,000
Net change in fund balance	(721,000)	(721,000)	19,650	740,650
<u>FUND BALANCE - BEGINNING</u>	721,000	721,000	720,107	(893)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 739,757</u>	<u>\$ 739,757</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, 2025

	<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	\$ 72,160	\$ 72,160	\$ 42,608	\$ (29,552)
Total revenues	72,160	72,160	42,608	(29,552)
<u>EXPENDITURES:</u>				
Current:				
Support services	72,160	72,160	42,608	29,552
Total expenditures	72,160	72,160	42,608	29,552
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, 2025

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 1,882,656	\$ 1,882,656	\$ 1,840,834	\$ (41,822)
Total revenues	<u>1,882,656</u>	<u>1,882,656</u>	<u>1,840,834</u>	<u>(41,822)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,441,608	1,356,608	1,329,436	27,172
Support services	441,048	526,048	511,398	14,650
Total expenditures	<u>1,882,656</u>	<u>1,882,656</u>	<u>1,840,834</u>	<u>41,822</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, 2025

	<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	667,000	667,000	-	667,000
Supporting services	340,000	340,000	84,023	255,977
Total expenditures	1,007,000	1,007,000	84,023	922,977
Net change in fund balance	(1,007,000)	(1,007,000)	(84,023)	922,977
<u>FUND BALANCE - BEGINNING</u>	1,007,000	1,007,000	1,007,002	2
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 922,979	\$ 922,979

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, 2025

	<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	\$ 126,262	\$ 126,262	\$ 81,671	\$ (44,591)
Total revenues	<u>126,262</u>	<u>126,262</u>	<u>81,671</u>	<u>(44,591)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>126,262</u>	<u>126,262</u>	<u>81,671</u>	<u>44,591</u>
Total expenditures	<u>126,262</u>	<u>126,262</u>	<u>81,671</u>	<u>44,591</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
IDEA GRANT FUND
For the fiscal year ended June 30, 2025

	<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	\$ 1,160,250	\$ 1,160,250	\$ 954,080	\$ (206,170)
Total revenues	<u>1,160,250</u>	<u>1,160,250</u>	<u>954,080</u>	<u>(206,170)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,118,250	1,118,250	945,598	172,652
Supporting services	<u>42,000</u>	<u>42,000</u>	<u>-</u>	<u>42,000</u>
Total expenditures	<u>1,160,250</u>	<u>1,160,250</u>	<u>945,598</u>	<u>214,652</u>
Net change in fund balance	-	-	8,482	8,482
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>(8,482)</u>	<u>(8,482)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YOUTH TRANSITION PROGRAM GRANT FUND
For the fiscal year ended June 30, 2025

	<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	\$ 31,004	\$ 31,004	\$ 11,998	\$ (19,006)
Federal sources	116,634	116,634	93,626	(23,008)
Total revenues	<u>147,638</u>	<u>147,638</u>	<u>105,624</u>	<u>(42,014)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	142,038	142,038	99,219	42,819
Supporting services	5,600	5,600	-	5,600
Total expenditures	<u>147,638</u>	<u>147,638</u>	<u>99,219</u>	<u>48,419</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	(31,004)	(31,004)	(5,593)	25,411
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers in	-	-	18,942	-
Net change in fund balance	-	-	25,347	25,347
<u>FUND BALANCE - BEGINNING</u>	-	-	(25,347)	(25,347)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SB 622 TECHNOLOGY FUND
For the fiscal year ended June 30, 2025

	<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	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<u>EXPENDITURES:</u>				
Current:				
Supporting services	1,038,500	1,038,500	550,824	487,676
Total expenditures	1,038,500	1,038,500	550,824	487,676
Net change in fund balance	(1,038,500)	(1,038,500)	(550,824)	487,676
<u>FUND BALANCE - BEGINNING</u>	1,038,500	1,038,500	1,041,193	2,693
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 490,369</u>	<u>\$ 490,369</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, 2025

	<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	1,050,000	1,050,000	-	1,050,000
Facility Acquisition/Construction	2,573,300	2,573,300	2,550,000	23,300
Total expenditures	3,623,300	3,623,300	2,550,000	1,073,300
Net change in fund balance	(3,623,300)	(3,623,300)	(2,550,000)	1,073,300
<u>FUND BALANCE - BEGINNING</u>	3,623,300	3,623,300	3,538,749	(84,551)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 988,749</u>	<u>\$ 988,749</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, 2025

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 1,237,000	\$ 1,237,000	\$ 1,237,000	\$ -
Total revenues	<u>1,237,000</u>	<u>1,237,000</u>	<u>1,237,000</u>	<u>-</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>1,237,000</u>	<u>1,237,000</u>	<u>1,199,778</u>	<u>37,222</u>
Total expenditures	<u>1,237,000</u>	<u>1,237,000</u>	<u>1,199,778</u>	<u>37,222</u>
Net change in fund balance	-	-	37,222	37,222
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>(37,222)</u>	<u>(37,222)</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
GIFTS AND DONATIONS FUND
For the fiscal year ended June 30, 2025

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 205,170	\$ 205,170	\$ 93,750	\$ (111,420)
State sources	20,000	20,000	35,671	15,671
Total revenues	<u>225,170</u>	<u>225,170</u>	<u>129,421</u>	<u>(95,749)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	367,170	367,170	118,785	248,385
Supporting services	128,000	128,000	52,043	75,957
Total expenditures	<u>495,170</u>	<u>495,170</u>	<u>170,828</u>	<u>324,342</u>
Net change in fund balance	(270,000)	(270,000)	(41,407)	228,593
<u>FUND BALANCE - BEGINNING</u>	<u>270,000</u>	<u>270,000</u>	<u>352,290</u>	<u>82,290</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 310,883</u>	<u>\$ 310,883</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, 2025

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<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	(1,500,000)	(1,500,000)	-	1,500,000
<u>FUND BALANCE - BEGINNING</u>	1,500,000	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, 2025

	<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	\$ -	\$ -	\$ 4,025	\$ 4,025
<u>EXPENDITURES:</u>				
Current:				
Instruction	8,408	8,408	-	8,408
Total expenditures	8,408	8,408	-	8,408
Net change in fund balance	(8,408)	(8,408)	4,025	12,433
<u>FUND BALANCE - BEGINNING</u>	8,408	8,408	8,408	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,433</u>	<u>\$ 12,433</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
EARLY LITERACY SUCCESS GRANT FUND
For the fiscal year ended June 30, 2025

	<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	\$ 450,510	\$ 886,611	\$ -	\$ (886,611)
<u>EXPENDITURES:</u>				
Current:				
Instruction	99,439	190,457	-	190,457
Support	351,071	696,154	-	696,154
Total expenditures	450,510	886,611	-	886,611
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
PERS RESERVE FUND
For the fiscal year ended June 30, 2025

	<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, 2025

	<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
Net change in fund balance	(2,235,000)	(2,235,000)	-	2,235,000
<u>FUND BALANCE - BEGINNING</u>	2,235,000	2,235,000	2,232,172	(2,828)
<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
SPECIAL EDUCATION STIPEND FUND
For the fiscal year ended June 30, 2025

	<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	\$ -	\$ 57,071	\$ 53,503	\$ (3,568)
<u>EXPENDITURES:</u>				
Current:				
Instruction	-	80,000	53,503	26,497
Total expenditures	-	80,000	53,503	26,497
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>	-	(22,929)	-	22,929
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	-	22,929	-	(22,929)
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
PRINT SHOP FUND
For the fiscal year ended June 30, 2025

	<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	\$ 85,106	\$ 85,106	\$ 57,615	\$ (27,491)
Total revenues	<u>85,106</u>	<u>85,106</u>	<u>57,615</u>	<u>(27,491)</u>
<u>EXPENDITURES:</u>				
Current:				
Supporting services	<u>205,106</u>	<u>205,106</u>	<u>166,732</u>	<u>38,374</u>
Total expenditures	<u>205,106</u>	<u>205,106</u>	<u>166,732</u>	<u>38,374</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(120,000)	(120,000)	(109,117)	10,883
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Net change in fund balance	(20,000)	(20,000)	(9,117)	10,883
<u>FUND BALANCE - BEGINNING</u>	<u>20,000</u>	<u>20,000</u>	<u>9,979</u>	<u>(10,021)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 862</u>	<u>\$ 862</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
OUTDOOR EDUCATION FUND
For the fiscal year ended June 30, 2025

	<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	\$ 166,110	\$ 166,110	\$ 57,780	\$ (108,330)
Total revenue	<u>166,110</u>	<u>166,110</u>	<u>57,780</u>	<u>(108,330)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	166,110	166,110	55,201	110,909
Total expenditures	<u>166,110</u>	<u>166,110</u>	<u>55,201</u>	<u>110,909</u>
Net change in fund balance	-	-	2,579	2,579
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>108,705</u>	<u>108,705</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,284</u>	<u>\$ 111,284</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, 2025

	<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	\$ 600,000	\$ 600,000	\$ 979,880	\$ 379,880
Total revenue	<u>600,000</u>	<u>600,000</u>	<u>979,880</u>	<u>379,880</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>910,000</u>	<u>910,000</u>	<u>853,895</u>	<u>56,105</u>
Total expenditures	<u>910,000</u>	<u>910,000</u>	<u>853,895</u>	<u>56,105</u>
Net change in fund balance	(310,000)	(310,000)	125,985	435,985
<u>FUND BALANCE - BEGINNING</u>	<u>310,000</u>	<u>310,000</u>	<u>451,518</u>	<u>141,518</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 577,503</u>	<u>\$ 577,503</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, 2025

	<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	\$ 134,699	\$ 134,699	\$ 91,971	\$ (42,728)
Total revenues	134,699	134,699	91,971	(42,728)
<u>EXPENDITURES:</u>				
Current:				
Supporting services	134,699	134,699	91,971	42,728
Total expenditures	134,699	134,699	91,971	42,728
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
MAINTENANCE RESERVE FUND
For the fiscal year ended June 30, 2025

	<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	\$ -	\$ -	\$ 180,185	\$ 180,185
<u>EXPENDITURES:</u>				
Current:				
Supporting services	575,000	575,000	-	575,000
Facilities acquisition and construction	1,645,000	1,645,000	1,645,000	-
Contingency	50,000	50,000	-	50,000
Total expenditures	2,270,000	2,270,000	1,645,000	625,000
Net Change in fund balance	(2,270,000)	(2,270,000)	(1,464,815)	805,185
<u>FUND BALANCE - BEGINNING</u>	2,270,000	2,270,000	2,270,005	5
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 805,190</u>	<u>\$ 805,190</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, 2025

	<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	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<u>EXPENDITURES:</u>				
Current:				
Instruction	523,616	523,616	446,014	77,602
Total expenditures	523,616	523,616	446,014	77,602
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>	(523,616)	(523,616)	(446,014)	77,602
<u>OTHER FINANCING SOURCES:</u>				
Sale of capital assets	453,000	453,000	524,899	71,899
Net change in fund balance	(70,616)	(70,616)	78,885	149,501
<u>FUND BALANCE - BEGINNING</u>	70,616	70,616	572,735	502,119
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 651,620	\$ 651,620

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, 2025

	<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	\$ 33,063	\$ (437)
Total revenues	<u>33,500</u>	<u>33,500</u>	<u>33,063</u>	<u>(437)</u>
<u>EXPENDITURES:</u>				
Current:				
Supporting services	<u>33,500</u>	<u>33,500</u>	<u>33,063</u>	<u>437</u>
Total expenditures	<u>33,500</u>	<u>33,500</u>	<u>33,063</u>	<u>437</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
CONSTRUCTION BOND FUND
For the fiscal year ended June 30, 2025

	<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	\$ 300,000	\$ 300,000	\$ (13,764)	\$ (313,764)
<u>EXPENDITURES:</u>				
Current:				
Support	1,000	1,000	-	1,000
Facilities acquisition and construction	8,309,815	8,309,815	1,750,377	6,559,438
Total expenditures	8,310,815	8,310,815	1,750,377	6,560,438
Net Change in fund balance	(8,010,815)	(8,010,815)	(1,764,141)	6,246,674
<u>FUND BALANCE - BEGINNING</u>	8,010,815	8,010,815	7,320,731	(690,084)
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 5,556,590	\$ 5,556,590

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, 2025

	<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	\$ 6,960,319	\$ 6,960,319	\$ 7,016,089	\$ 55,770
Total revenues	6,960,319	6,960,319	7,016,089	55,770
<u>EXPENDITURES:</u>				
Debt service:				
Principal	3,890,237	3,890,237	3,890,237	-
Interest	3,126,082	3,126,082	3,126,082	-
Total expenditures	7,016,319	7,016,319	7,016,319	-
Net change in fund balance	(56,000)	(56,000)	(230)	55,770
<u>FUND BALANCE - BEGINNING</u>	56,000	56,000	94,778	38,778
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 94,548</u>	<u>\$ 94,548</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the fiscal year ended June 30, 2025

	<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	\$ 8,518,952	\$ 8,518,952	\$ 8,581,580	\$ 62,628
Revenue from local sources	355,000	355,000	1,361,158	1,006,158
Revenue from intermediate sources	20,000	20,000	28,010	8,010
Total revenues	<u>8,893,952</u>	<u>8,893,952</u>	<u>9,970,748</u>	<u>1,076,796</u>
<u>EXPENDITURES:</u>				
Debt service:				
Principal	3,022,409	3,022,409	3,022,409	-
Interest	1,216,749	1,216,749	1,216,748	1
Total expenditures	<u>4,239,158</u>	<u>4,239,158</u>	<u>4,239,157</u>	<u>1</u>
Net change in fund balance	4,654,794	4,654,794	5,731,591	1,076,797
<u>FUND BALANCE - BEGINNING</u>	<u>22,685,206</u>	<u>22,685,206</u>	<u>21,388,547</u>	<u>(1,296,659)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 27,340,000</u>	<u>\$ 27,340,000</u>	<u>\$ 27,120,138</u>	<u>\$ (219,862)</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF BONDED DEBT TRANSACTIONS
June 30, 2025

<u>Bond Principal:</u>	<u>Outstanding June 30, 2024</u>	<u>Issued During Year</u>	<u>Matured and Paid During Year</u>	<u>Outstanding June 30, 2025</u>
<u>General Obligation Bonds:</u>				
December 3, 2009 (Series 2009C)	\$ 31,760,000	\$ -	\$ -	\$ 31,760,000
May 7, 2015 (Series 2015A)	5,485,000	-	2,650,000	2,835,000
May 7, 2015 (Series 2015B)	9,100,000	-	-	9,100,000
April 9, 2020 (Series 2020A)	79,785,697	-	372,409	79,413,288
April 9, 2020 (Series 2020B)	5,485,000	-	-	5,485,000
<u>Pension Bonds:</u>				
October 31, 2002	5,425,001	-	1,380,001	4,045,000
February 19, 2004	3,490,000	-	890,000	2,600,000
June 20, 2022	59,147,570	-	1,620,237	57,527,333
Total Principal	<u>\$ 199,678,268</u>	<u>\$ -</u>	<u>\$ 6,912,647</u>	<u>\$ 192,765,621</u>
	<u>Outstanding June 30, 2024</u>	<u>Matured During Year</u>	<u>Paid During Year</u>	<u>Outstanding June 30, 2025</u>
<u>Bond Interest:</u>				
<u>General Obligation Bonds:</u>				
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)	10,764,176	2,784,484	42,591	13,506,069
April 9, 2020 (Series 2020B)	-	274,250	274,250	-
<u>Pension Bonds:</u>				
October 31, 2002	-	301,088	301,088	-
February 19, 2004	-	192,927	192,927	-
June 20, 2022	-	2,632,067	2,632,067	-
Total Interest	<u>\$ 10,764,176</u>	<u>\$ 7,084,723</u>	<u>\$ 4,342,830</u>	<u>\$ 13,506,069</u>

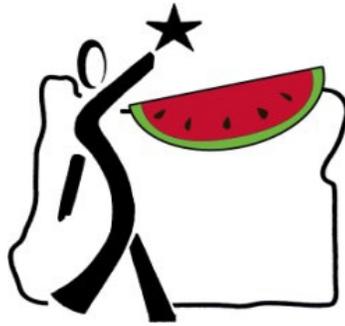
UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF FUTURE BONDED DEBT SERVICE REQUIREMENTS

June 30, 2025

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		
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		
2029-30	-	-	-	-	5,759,788	359,462		
2031-2035	-	-	-	-	22,432,775	10,777,225		
2036-2040	-	-	-	-	21,066,357	16,968,643		
2041-2045	-	-	-	-	19,742,069	23,817,930		
2046-2050	-	-	-	-	-	-		
Totals	<u>\$ 31,760,000</u>	<u>\$ 412,880</u>	<u>\$ 11,935,000</u>	<u>\$ 1,032,678</u>	<u>\$ 84,898,288</u>	<u>\$ 56,437,961</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
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	795,000	44,122	510,000	28,193	2,314,763	2,386,190	11,846,353	4,037,365
2028-29	-	-	-	-	1,943,586	2,283,184	10,270,185	4,030,835
2029-30	-	-	-	-	2,173,786	2,196,694	7,933,574	2,556,156
2031-2035	-	-	-	-	14,881,776	9,303,228	37,314,551	20,080,453
2036-2040	-	-	-	-	23,297,277	5,288,426	44,363,634	22,257,069
2041-2045	-	-	-	-	9,011,076	538,888	28,753,145	24,356,818
2046-2050	-	-	-	-	-	-	-	-
Totals	<u>\$ 4,045,000</u>	<u>\$ 407,648</u>	<u>\$ 2,600,000</u>	<u>\$ 260,922</u>	<u>\$ 57,527,333</u>	<u>\$ 27,034,800</u>	<u>\$ 192,765,621</u>	<u>\$ 85,586,889</u>

OTHER FINANCIAL SCHEDULES



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
2024-2025 AUDIT SUMMARY - REVENUE

Major Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Grand Total
Ad Valorem Taxes	\$ 13,121,280.03	\$ -	\$ 8,573,108.55	\$ -	\$ 21,694,388.58
Penalties and Interest on Taxes	21,342.53	-	8,472.14	-	29,814.67
Regular Day School Tuition - From Individuals	-	-	-	-	-
Earnings on Investments	2,241,241.15	-	1,470,551.44	(13,763.83)	3,698,028.76
Food Service	-	55,265.74	-	-	55,265.74
Extracurricular Activities	41,876.92	945,334.53	-	-	987,211.45
Rentals	13,485.00	-	-	-	13,485.00
Contributions and Donations From Private Sources	2,000.00	89,061.57	-	-	91,061.57
Services Provided Other Local Education Agencies	4,163.60	-	-	-	4,163.60
Recovery of Prior Years' Expenditure	1,912.94	-	-	-	1,912.94
Services Provided to Other Funds	-	56,982.73	6,906,695.76	-	6,963,678.49
Fees Charged to Grants	549,516.87	-	-	-	549,516.87
Miscellaneous Reimbursements & Charges	195,004.71	73,598.56	-	-	268,603.27
Total Local Revenues	16,191,823.75	1,220,243.13	16,958,827.89	(13,763.83)	34,357,130.94
County School Fund	229,289.19	-	-	-	229,289.19
General ESD Funds	2,955,526.13	-	-	-	2,955,526.13
Other Intermediate Sources	41,909.82	180,184.52	28,009.77	-	250,104.11
Total Intermediate Sources	3,226,725.14	180,184.52	28,009.77	-	3,434,919.43
State School Fund - General Support	58,125,557.90	-	-	-	58,125,557.90
State School Fund - School Lunch Match	-	28,406.05	-	-	28,406.05
Common School Fund	700,503.20	-	-	-	700,503.20
Other Unrestricted Grants-in-Aid	3,150.00	-	-	-	3,150.00
Driver Education	7,920.00	-	-	-	7,920.00
Other Restricted Grants-in-Aid	129,003.41	11,086,182.19	-	-	11,215,185.60
Total State Revenues	58,966,134.51	11,114,588.24	-	-	70,080,722.75
Restricted Federal Revenues	50,756.83	10,418,556.90	-	-	10,469,313.73
Federal Forest Fees	54,682.28	-	-	-	54,682.28
Commodities	-	248,032.43	-	-	248,032.43
Total Federal Revenues	105,439.11	10,666,589.33	-	-	10,772,028.44
Bond Proceeds	-	-	-	-	-
Bond Premium	-	-	-	-	-
Transfers In	-	118,942.00	-	-	118,942.00
Sale of or Compensation for loss of Capital Assets	-	524,899.22	-	-	524,899.22
Beginning Fund Balance	13,991,578.27	21,508,026.13	21,483,325.38	7,320,731.02	64,303,660.80
Total Other Resources	13,991,578.27	22,151,867.35	21,483,325.38	7,320,731.02	64,947,502.02
Grand Total	\$ 92,481,700.78	\$ 45,333,472.57	\$ 38,470,163.04	\$ 7,306,967.19	\$ 183,592,303.58

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

Fund 100
FYE 06/30/2025

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
1111	Elementary, K-5	\$ 9,982,527	\$ 5,529,328	\$ 62,383	\$ 174,132	\$ -	\$ -	\$ 15,748,369
1121	Middle/Junior High Programs	4,631,010	2,512,485	44,602	72,689	-	125	7,260,911
1122	Middle/Junior High Extracurricular	508,251	163,714	77,701	25,459	-	2,315	777,440
1131	High School Programs	5,526,882	3,026,037	105,111	227,133	-	6,303	8,891,467
1132	High School Extracurricular	1,187,094	395,091	488,715	161,769	-	15,608	2,248,278
1140	Pre-kindergarten Programs	-	-	327,364	-	-	-	327,364
1220	Restrictive Programs	4,458,572	2,781,921	315,874	106,253	-	1,514	7,664,134
1250	Less Restrictive	-	-	-	11,376	-	-	11,376
1260	Treatment and Habilitation	-	-	2,400	-	-	-	2,400
1280	Alternative Education	91,009	44,588	-	25,133	-	-	160,731
1291	English Second Language	1,950,161	1,196,476	2,268	7,095	-	-	3,156,000
1000	Instructional Programs	28,335,505	15,649,640	1,426,419	811,038	-	25,866	46,248,468
2000	Support Services							
2110	Attendance and Social Work Services	320,075	227,547	29,327	212,454	-	-	789,402
2120	Guidance Services	1,223,186	716,396	116,842	18,932	-	417	2,075,774
2130	Health Services	-	-	335,724	11,197	-	-	346,922
2140	Psychological Services	547,785	294,196	2,425	21,878	-	-	866,285
2150	Speech Pathology and Audiology Services	455,092	266,804	118,746	6,902	-	712	848,255
2190	Service Direction, Student Support Services	599,110	380,503	19,662	5,348	-	3,285	1,007,909
2210	Improvement of Instruction	1,396,251	714,928	6,149	8,523	-	2,368	2,128,219
2220	Educational Media Center	460,455	322,852	159	46,408	-	1,034	830,908
2230	Assessment and Testing	4,755	1,525	705	318	-	-	7,303
2240	Instructional Staff Development	314,326	100,275	68,347	4,840	-	-	487,789
2310	Board of Education Services	-	-	87,044	5,852	-	227,881	320,777

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

Fund 100 (Continued)

FYE 06/30/2025

Function	Function	100	200	300	400	500	600-800	Total
	Description	Salaries	Benefits	Pur Svc	Material/Sply	Capital	All Other	
2320	Executive Administration Services	\$ 298,465	\$ 158,112	\$ 85,894	\$ 16,795	\$ -	\$ 1,800	\$ 561,066
2410	Office of the Principal Services	3,294,882	1,862,964	29,896	114,082	-	12,703	5,314,528
2510	Direction of Business Support Services	176,722	83,508	1,365	108	-	679	262,382
2520	Fiscal Services	172,956	124,909	85,411	105,395	-	4,000	492,671
2540	Operation and Maintenance of Plant							
	Services	3,076,229	2,021,504	2,667,202	651,574	695,897	463,682	9,576,087
2550	Student Transportation Services	-	-	3,696,293	-	-	-	3,696,293
2570	Internal Services	117,705	67,334	98	945	-	-	186,082
2630	Information Services	153,601	90,063	53,344	16,375	-	196	313,579
2640	Staff Services	411,890	293,654	46,223	54,360	-	18,415	824,542
2660	Technology Services	527,397	270,977	188,280	1,595,997	-	734	2,583,386
2670	Records Management Services	-	-	-	30,077	-	-	30,077
2680	Interpretation and Translation Services	6,445	2,013	-	-	-	-	8,458
2700	Supplemental Retirement Program	-	114,593	-	-	-	-	114,593
2000	Support Services	<u>13,557,327</u>	<u>8,114,659</u>	<u>7,639,137</u>	<u>2,928,361</u>	<u>695,897</u>	<u>737,905</u>	<u>33,673,286</u>
4000	Facilities Acquisition and Construction							
4120	Site Acquisition and Development							
	Services	-	-	-	-	167,242	-	167,242
4150	Building Acquisition, Construction	-	-	21,438	-	742,866	-	764,304
4000	Facilities Acquisition and Construction	<u>-</u>	<u>-</u>	<u>21,438</u>	<u>-</u>	<u>910,107</u>	<u>-</u>	<u>931,546</u>
5000	Other Uses							
5110	Long-Term Debt Service	-	-	-	-	-	750	750
5200	Transfer of Funds	-	-	-	-	-	118,942	118,942
5000	Other Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,692</u>	<u>119,692</u>
Total	Fund 100	<u>\$ 41,892,833</u>	<u>\$ 23,764,299</u>	<u>\$ 9,086,995</u>	<u>\$ 3,739,399</u>	<u>\$ 1,606,004</u>	<u>\$ 883,463</u>	<u>\$ 80,972,992</u>

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

200 Funds

FYE 06/30/2025

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
1111	Elementary, K-5	\$ 573,642	\$ 353,720	\$ 66,185	\$ 311,681	\$ -	\$ -	\$ 1,305,229
1121	Middle/Junior High Programs	513,705	274,413	18	468,046	-	-	1,256,183
1122	Middle/Junior High Extracurricular	-	-	34,695	36,515	-	-	71,210
1131	High School Programs	595,305	316,827	84,410	443,558	1,104,612	6,204	2,550,916
1132	High School Extracurricular	22,285	7,294	191,454	642,426	-	9,081	872,539
1210	Programs for the Talented and Gifted	29,555	8,963	3,461	5,235	-	-	47,213
1220	Restrictive Programs	680,325	390,765	333,842	40,097	-	9,269	1,454,298
1250	Less Restrictive	12,867	2,238	-	-	-	-	15,105
1272	Title IA	850,946	523,027	-	14,715	-	14,140	1,402,829
1280	Alternative Education	-	-	-	59,000	-	-	59,000
1291	English Second Language	236,990	139,456	-	39,120	-	1,556	417,122
1400	Summer School Programs	918,433	271,399	665,371	40,361	-	55,205	1,950,769
1000	Instructional Programs	4,434,054	2,288,103	1,379,436	2,100,752	1,104,612	95,456	11,402,413
2000	Support Services							
2110	Attendance and Social Work Services	326,199	205,534	401,421	29,722	-	911	963,787
2120	Guidance Services	367,166	205,962	-	6,588	-	-	579,716
2130	Health Services	102,386	45,498	23,320	-	-	-	171,203
2150	Speech Pathology and Audiology Services	58,725	32,291	-	-	-	-	91,016
2190	Service Direction, Student Support Services	161,600	78,431	-	-	-	-	240,031
2210	Improvement of Instruction Services	338,568	156,649	-	46,834	-	290,560	832,611
2220	Educational Media Center	79,301	50,086	-	51,531	-	75	180,993
2230	Assessment and Testing	76,360	45,432	-	202,868	-	-	324,659
2240	Instructional Staff Development	249,937	65,054	204,206	10,265	-	2,071	531,532
2320	Executive Administration Services	-	-	2,781	850	-	-	3,631
2410	Office of the Principal Service	76,063	44,370	-	19,587	-	-	140,020
2490	Other Support Services - School Administration	-	-	13,984	2,750	-	-	16,734
2520	Fiscal Services	-	-	-	-	-	56,290	56,290
2540	Operation and Maintenance of Plant	-	-	140,959	98,166	201,073	-	440,199
2550	Student Transportation Services	-	-	2,829	-	-	-	2,829

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT
200 Funds (Continued)
FYE 06/30/2025

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
2570	Internal Services	\$ 47,989	\$ 35,081	\$ 39,227	\$ 44,436	\$ -	\$ -	\$ 166,733
2630	Information Services	44,340	25,782	-	-	-	-	70,122
2640	Staff Services	-	-	-	1,125	-	-	1,125
2660	Technology Services	-	-	-	403,164	210,785	-	613,949
2680	Interpretation and Translation Services	-	-	450	-	-	-	450
2690	Other Support Services–Central	-	-	-	-	-	-	-
2000	Support Services	<u>1,928,632</u>	<u>990,169</u>	<u>829,178</u>	<u>917,886</u>	<u>411,859</u>	<u>349,905</u>	<u>5,427,630</u>
3000	Enterprise and Community Services							
3100	Food Services	41,812	33,127	2,426,578	349,263	28,253	122,763	3,001,797
3300	Community Services	88,686	51,292	119,141	22,750	-	-	281,870
3500	Custody and Care of Children Services	-	-	-	-	-	-	-
3000	Enterprise and Community Services	<u>130,498</u>	<u>84,419</u>	<u>2,545,719</u>	<u>372,013</u>	<u>28,253</u>	<u>122,763</u>	<u>3,283,666</u>
4000	Facilities Acquisition and Construction Expenditures							
	Building Acquisition, Construction, and Improvement Services							
4150	Facilities Acquisition and Construction Expenditures	-	-	-	-	6,204,158	-	6,204,158
4000	Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,204,158</u>	<u>-</u>	<u>6,204,158</u>
Total	Fund 200s	<u>\$ 6,493,184</u>	<u>\$ 3,362,692</u>	<u>\$ 4,754,334</u>	<u>\$ 3,390,651</u>	<u>\$ 7,748,882</u>	<u>\$ 568,125</u>	<u>\$26,317,867</u>

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT
300 Funds
FYE 06/30/2025

5000	Other Uses							
5100	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,255,476	\$11,255,476
5400	PERS UAL Bond Lump Sum Payment	-	-	-	-	-	-	-
5000	Other Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,255,476</u>	<u>11,255,476</u>
Total	Fund 300s	<u>\$ -</u>	<u>\$ 11,255,476</u>	<u>\$11,255,476</u>				

UMATILLA COUNTY SCHOOL DISTRICT 8R

EXPENDITURE SUMMARY - 3211 FORMAT

400 Funds

FYE 06/30/2025

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	\$ -	\$ -	\$ 89,331	\$ -	\$ -	\$ -	\$ 89,331
4150	Building Acquisition, Construction, and Improvement Services	-	-	159,638	115,083	1,380,102	6,224	1,661,046
4000	Facilities Acquisition and Construction Expenc	-	-	248,969	115,083	1,380,102	6,224	1,750,377
5000	Other Uses							
5200	Transfer of Funds	-	-	-	-	-	-	-
5000	Other Uses	-	-	-	-	-	-	-
Total	Fund 400s	\$ -	\$ -	\$ 248,969	\$ 115,083	\$ 1,380,102	\$ 6,224	\$ 1,750,377

SUPPLEMENTAL INFORMATION 2024-2025

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	\$ 1,217,466
Function 2550	\$ -

B. Replacement of Equipment - General Fund:

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

\$ 74,898

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, 2025

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.	146-152
<u>Revenue Capacity</u>	
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	153-155
<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.	156-163
<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.	164-165
<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.	166-169

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
GOVERNMENT-WIDE REVENUES BY FUNCTION
June 30, 2025

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		
2024-25	\$ 2,028,901	\$ 20,595,638	\$ 239,348	\$ 21,704,723	\$ 58,125,558	\$ 3,885,318	\$ 3,698,028	\$ 81,594	\$ 110,359,108	
2023-24	1,861,008	19,535,596	250,652	21,801,594	58,125,558	3,885,318	3,698,028	32,122	109,189,876	
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									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Expenses:										
Governmental activities:										
Regular programs	\$ 35,557,444	\$ 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
Special programs	14,390,208	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
Summer School Programs	1,950,769	1,435,568	1,014,283	990,378	22,492	-	-	-	-	-
Student support services	4,084,067	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
Instructional staff support	5,324,013	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
General administration	885,474	877,303	756,421	713,085	608,027	603,768	874,570	548,437	607,337	525,202
School administration	5,471,282	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
Business support services	14,879,566	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
Central activities	4,445,688	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
Supplemental retirement program	114,593	135,700	148,124	161,377	163,060	206,520	253,236	362,602	512,160	688,686
Enterprise and community services	3,235,585	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
Facilities acquisition and construction	44,066	1,049,642	717,138	-	-	-	97,080	595	121,776	151,474
Other post employment obligations	(210,892)	(127,468)	(109,831)	(74,636)	(194,889)	(181,735)	(367,492)	(304,458)	(173,508)	75,007
Interest on long term debt	7,060,380	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
Bond issue costs	-	-	-	223,710	-	627,732	-	-	-	-
Unallocated Depreciation/Amortization	6,575,536	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
Pension expense (revenue)	9,690,180	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
Total primary government expenses	113,497,959	101,619,868	99,607,424	82,910,935	81,584,951	76,329,523	70,937,379	66,972,890	64,996,441	69,741,867
Program Revenues:										
Governmental activities:										
Charges for services										
Instruction	1,973,636	1,799,042	1,624,406	1,147,434	772,809	797,070	847,307	984,286	1,028,552	932,080
Enterprise and community services	55,265	61,966	107,521	66,741	49,817	349,380	436,652	442,522	445,464	421,844
Operating grants and contributions	20,595,638	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
Capital grants and contributions	239,348	250,652	53,066	211,374	40,183	117,263	154,867	141,266	165,599	166,050
Total primary government program revenues	22,863,887	21,647,256	20,388,559	24,884,045	11,118,080	7,712,083	7,459,863	7,094,216	6,367,006	6,024,940
Net (Expense)/Revenue										
Total primary government net expense	\$ (90,634,072)	\$ (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)

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

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Net (Expense)/Revenue										
Total primary government net expense net expense	\$ (90,634,072)	\$ (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)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes levied for general purposes	13,144,236	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
Property taxes levied for debt service	8,560,487	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
ESD Apportionment	2,955,526	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	58,125,558	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
Common school fund	700,503	693,698	649,885	593,411	577,268	516,555	572,304	538,924	640,316	590,224
County school funds	229,289	212,475	204,135	174,636	184,214	171,266	166,701	148,716	124,054	116,882
Other	81,594	32,122	(477,142)	53,570	120,062	227,776	334,176	326,379	191,487	120,666
Earnings on investments	3,698,028	3,582,627	2,085,441	(495,544)	411,684	743,975	871,761	507,651	276,467	132,502
Total primary government	87,495,221	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
Change in Net Position - increase (decrease)	\$ (3,138,851)	\$ 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)

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

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Local Sources:										
Ad valorem Taxes	\$ 21,724,202	\$ 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
Food service sales	55,266	133,467	107,521	66,742	49,819	349,666	436,652	507,651	445,464	421,988
Interest income	3,698,028	3,582,627	2,085,441	(495,544)	411,684	743,975	871,761	472,839	276,467	132,502
Other revenues	8,879,634	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
Total local sources	34,357,130	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
Intermediate Sources:										
County school fund	229,289	212,475	204,135	174,636	184,214	171,266	166,701	148,716	124,054	116,882
ESD Apportionment	2,955,526	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	250,105	242,786	42,776	50,698	45,765	-	-	-	-	-
Total intermediate sources	3,434,920	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
State Sources:										
State School Support	58,125,558	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
Common School Fund	700,503	693,698	649,885	593,411	577,268	516,555	572,304	538,924	640,316	590,224
Other	11,254,663	8,015,375	10,205,725	12,388,797	3,470,940	1,690,884	1,228,190	920,580	455,177	234,384
Total State sources	70,080,724	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
Federal sources:										
Federal grants	7,292,543	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
Food service programs	3,479,483	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
Total Federal sources	10,772,026	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
Total revenues	\$ 118,644,800	\$ 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

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

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Fund Balances										
General Fund										
Nonspendable	\$ 281,108	\$ 709,593	\$ 722,229	\$ 529,831	\$ 468,909	\$ 395,900	\$ 354,742	\$ 446,813	\$ 330,333	\$ 405,051
Committed	7,567,904	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
Unassigned	3,659,696	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
Other Funds										
Nonspendable	69,444	82,314	108,372	133,507	62,800	99,529	103,395	119,049	107,552	80,687
Restricted	38,578,414	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
Committed	13,139,026	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
Unassigned	-	(1,214,630)	-	-	-	-	(112,345)	-	-	-
Total Fund Balances	\$ 63,295,592	\$ 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

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

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Activities										
Net Investment in capital										
assets	\$ 60,351,711	\$ 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
Restricted	33,992,607	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
Unrestricted	<u>(55,623,349)</u>	<u>(42,962,000)</u>	<u>(22,175,468)</u>	<u>6,256,025</u>	<u>(34,022,741)</u>	<u>(25,334,995)</u>	<u>(24,320,038)</u>	<u>(25,819,822)</u>	<u>(18,970,558)</u>	<u>(18,012,245)</u>
Total governmental										
activities net position	<u>\$ 38,720,969</u>	<u>\$ 41,859,820</u>	<u>\$ 41,441,752</u>	<u>\$ 43,265,431</u>	<u>\$ 28,500,286</u>	<u>\$ 26,767,421</u>	<u>\$ 24,529,917</u>	<u>\$ 18,021,767</u>	<u>\$ 13,855,053</u>	<u>\$ 11,221,842</u>

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Revenues:										
Local sources	\$ 34,357,130	\$ 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
Intermediate sources	3,434,920	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
State sources	70,080,724	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
Federal sources	10,772,026	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
Total Revenues	<u>118,644,800</u>	<u>110,837,582</u>	<u>104,387,692</u>	<u>98,916,682</u>	<u>84,810,101</u>	<u>80,655,990</u>	<u>78,123,345</u>	<u>75,687,604</u>	<u>69,363,072</u>	<u>66,066,181</u>
Expenditures:										
Instruction	57,650,881	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
Support services	39,100,914	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
Enterprise & community services	3,283,666	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
Facilities acquisition & construction	8,886,081	8,610,219	24,334,329	43,454,425	9,846,014	1,014,903	223,053	920,149	208,764	299,145
Debt service:										
Principal	6,912,646	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
Interest	4,343,580	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
Bond issue costs	-	-	-	223,710	-	627,732	-	-	-	-
Total Expenditures	<u>120,177,768</u>	<u>113,306,296</u>	<u>121,688,770</u>	<u>131,338,391</u>	<u>85,428,334</u>	<u>75,489,018</u>	<u>74,371,524</u>	<u>71,712,348</u>	<u>67,191,569</u>	<u>62,370,769</u>
Revenues over (under) expenditures	<u>(1,532,968)</u>	<u>(2,468,714)</u>	<u>(17,301,078)</u>	<u>(32,421,709)</u>	<u>(618,233)</u>	<u>5,166,972</u>	<u>3,751,821</u>	<u>3,975,256</u>	<u>2,171,503</u>	<u>3,695,412</u>
Other Financing Sources (Uses):										
Proceeds from bonds	-	-	-	61,733,955	-	82,732,580	-	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	2,804,744	-	-	-	-
Bond premium	-	-	-	-	-	1,733,809	-	-	-	-
Payment of refund bond escrow agent	-	-	-	-	-	(2,781,098)	-	-	-	-
Payment of PERS UAL side account	-	-	-	(61,510,245)	-	-	-	-	-	-
Sale of capital assets	524,899	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
Operating transfers out	-	-	(250,000)	(500,000)	(2,094,872)	(220,163)	(500,000)	(2,550,000)	(244,000)	(1,210,000)
Total other financing sources (uses)	<u>524,899</u>	<u>1,011,344</u>	<u>-</u>	<u>701,809</u>	<u>834,076</u>	<u>84,878,386</u>	<u>399,900</u>	<u>360,000</u>	<u>330,000</u>	<u>335,085</u>
Net change in fund balance	<u>\$ (1,008,069)</u>	<u>\$ (1,457,370)</u>	<u>\$ (17,301,078)</u>	<u>\$ (31,719,900)</u>	<u>\$ 215,843</u>	<u>\$ 90,045,358</u>	<u>\$ 4,151,721</u>	<u>\$ 4,335,256</u>	<u>\$ 2,501,503</u>	<u>\$ 4,030,497</u>
Debt service as a percentage of noncapital expenditures	<u>10.3%</u>	<u>10.6%</u>	<u>10.9%</u>	<u>7.5%</u>	<u>7.1%</u>	<u>8.2%</u>	<u>14.2%</u>	<u>14.7%</u>	<u>14.9%</u>	<u>15.6%</u>

Source: Current and prior years' financial statements

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

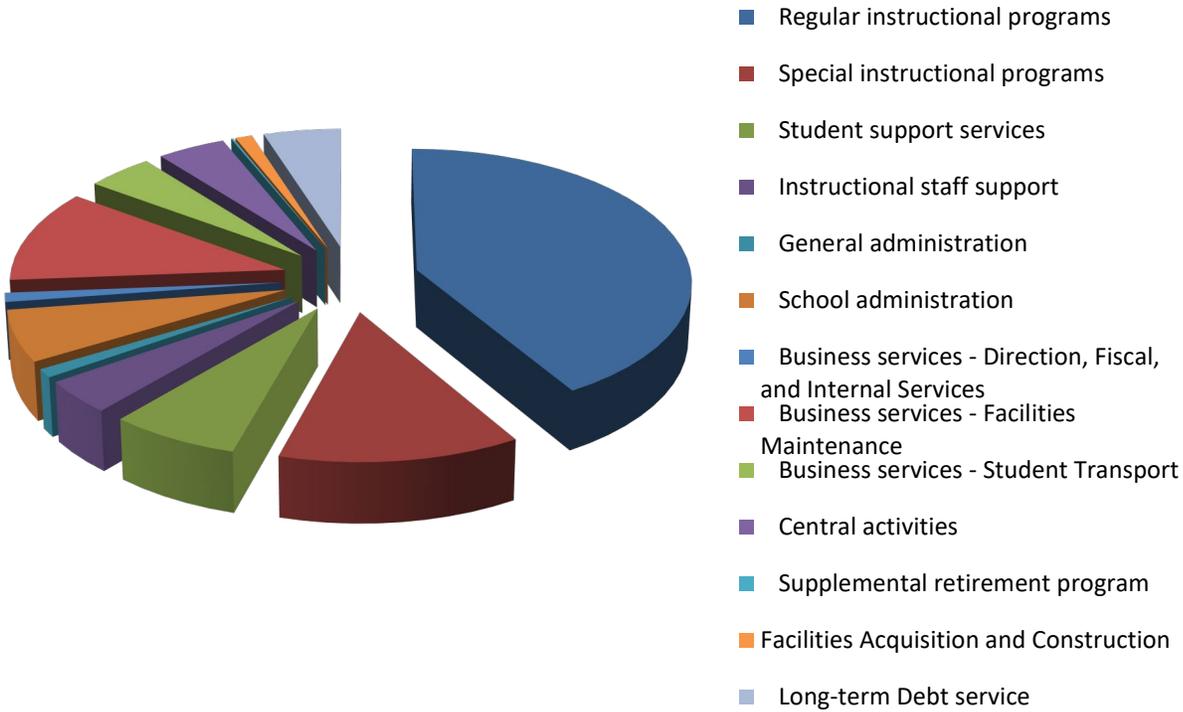
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

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
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%	\$ 1,041,052	\$ 18,974,502	99.9%
2023	\$ 19,878,293	\$ 18,807,295	94.6%	\$ 994,871	\$ 19,802,166	99.6%
2024	\$ 19,969,612	\$ 19,398,732	97.1%	\$ 423,486	\$ 19,822,218	99.3%
2025	\$ 22,297,152	\$ 21,438,787	96.2%	\$ -	\$ 21,438,787	96.2%

Information provided by Umatilla County Tax Collector's office.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
PROPERTY TAX ALLOCATIONS
June 30, 2025

This is how your school property tax dollars are used



Regular instructional programs	41.43%
Special instructional programs	12.92%
Student support services	6.97%
Instructional staff support	4.06%
General administration	1.04%
School administration	6.25%
Business services - Direction, Fiscal, and Internal Services	1.11%
Business services - Facilities Maintenance	11.25%
Business services - Student Transport	4.34%
Central activities	4.42%
Supplemental retirement program	0.13%
Facilities Acquisition and Construction	1.09%
Long-term Debt service	4.98%
	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>
2024-2025	\$ 2,089,431,528	\$ 90,823,651	\$ 719,430,726	\$ 2,899,685,905	7.84	\$ 5,333,105,281	54.37%
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%

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 2025

True cash value	<u>\$ 5,333,105,281</u>
Debt limit (7.95% of true cash value)	\$ 423,981,870
Debt applicable to limit:	
General obligation bonded debt	<u>143,505,767</u>
Legal debt margin	<u>\$ 280,476,103</u>
Total net debt applicable to the limit as a percentage of debt limit	33.85%

	<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>
Debt limit	\$ 350,625,841	\$ 320,111,028	\$ 274,205,994	\$ 253,457,221	\$ 239,018,331	\$ 221,042,718	\$ 215,433,447	\$ 203,708,015	\$ 188,166,756
Total net debt applicable to limit	<u>144,723,017</u>	<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>
Legal debt margin	<u>\$ 205,902,824</u>	<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>
Total net debt applicable to the limit as a percentage of debt limit	41.28%	44.96%	52.58%	56.91%	60.36%	28.26%	32.30%	37.46%	43.89%

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, 2025

<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	\$ 207,678,100	100.00%	\$ 207,678,100
<u>Overlapping Debt</u>			
Blue Mountain Community College	14,505,000	19.85%	2,879,243
City of Hermiston	53,475,000	92.19%	49,298,603
City of Umatilla	1,437,896	34.23%	492,192
Umatilla Morrow Radio and Data District	1,758,402	23.62%	415,335
Umatilla County	4,072,169	36.60%	1,490,414
Umatilla County Fire District #1	11,780,000	67.11%	7,905,558
Umatilla Hospital District No. 1	7,340,000	32.53%	2,387,702
Intermountain Educational Services District	2,075,000	17.09%	354,618
Total Overlapping Debt	<u>96,443,467</u>		<u>65,223,663</u>
Total Direct and Overlapping Debt	<u>\$ 304,121,567</u>		<u>\$ 272,901,763</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.

2024-2025 data;

RMV	\$ 5,333,105,281
Assessed Value	\$ 2,899,685,905
Estimated District Population	33,045

Bonded Debt Ratios

Direct Debt to RMV	3.89%
Direct and Overlapping Debt to RMV	5.12%
Per Capita RMV	\$ 161,389
Per Capita Direct Debt	\$ 6,285
Per Capita Direct and Overlapping Debt	\$ 8,258

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										
2025	4.80	3.03	7.84	6.29	2.80	0.83	0.61	0.20	1.93	0.17	0.15	0.09	20.90
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

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>
2024-2025	\$ 3,022,409	\$ 1,216,748	\$ 4,239,157	\$ 80,972,992	5.2%
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>2025</u>		<u>2016</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	\$ 410,317,836	14.2%		
Amazon Data Services, Inc.	290,098,696	10.0%		
Union Pacific Railroad	254,356,649	8.8%	15,764,240	0.8%
Wal-Mart Stores East LP	46,628,730	1.6%		
Wal-Mart Real Estate Business Trust			8,600,990	0.4%
ConAgra Foods Lamb - Weston, Inc.	44,354,531	1.5%	38,013,979	2.0%
Smith Canning & Freezing Co	41,589,840	1.4%		
Snack Alliance, Inc.			34,905,360	1.8%
Pioneer Hi Bred			17,226,090	0.9%
AO Operations LLC			14,485,750	0.7%
HD Development of Maryland, Inc.			8,671,300	0.4%
<u>Utilities</u>				
Hermiston Power LLC	409,135,272	14.1%	224,000,000	11.5%
PacifiCorp (Pacific Power & Light)	126,334,442	4.4%	95,202,000	4.9%
Hermiston Generating	166,056,290	5.7%	154,472,000	8.0%
Charter Communications	37,641,879	1.3%		
All other taxpayers	1,073,171,740	37.0%	1,331,132,214	68.5%
Total County	<u>\$ 2,899,685,905</u>	<u>100.00%</u>	<u>\$ 1,942,473,923</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

	2025		2016	
	Assessed Value	Percentage of District's total Assessed Value	Assessed Value	Percentage of District's total Assessed Value
<u>Private Enterprise</u>				
Lamb Weston, Inc.	44,354,531	1.5%	38,013,979	2.0%
Pioneer Hi Bred	18,093,720	0.6%	17,226,090	0.9%
Starline Properties LLC	14,072,690	0.5%		
Union Pacific Railroad	21,978,163	0.8%	15,764,240	0.8%
Amazon Data Services Inc.	30,554,764	1.1%		
HD Development of Maryland, Inc.			8,671,300	0.4%
Wal-Mart Real Estate Business Trust			8,600,990	0.4%
AO Operations LLC			14,485,750	0.7%
Snack Alliance			34,905,360	1.8%
<u>Utilities</u>				
Hermiston Power, LLC	409,135,272	14.1%	224,000,000	11.5%
PacifiCorp (Pacific Power & Light)	22,898,004	0.8%	95,202,000	4.9%
Hermiston Generating	166,056,290	5.7%	154,472,000	8.0%
Umatilla Electric Coop Assn	17,668,700	0.6%		
Blue Mountain Networks LLC	16,405,239	0.6%		
All other taxpayers	2,138,468,532	73.7%	1,331,132,214	68.5%
Total District	\$ 2,899,685,905	100.00%	\$ 1,942,473,923	100.00%

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
2024-2025	\$ 142,986,191	\$ 64,172,333	\$ 390,741	\$ 128,835	\$ 207,678,100
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

	Population(1) (Estimated)	Assessed Valuation	Total Debt	Per Capita	Percentage of Actual Taxable Value of Property
2024-2025	20,177	\$ 2,899,685,905	\$ 207,678,100	\$ 10,293	7.16%
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%

(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)
2024-2025	\$ 142,986,191	\$ 64,172,333	\$ 207,158,524	\$ 27,214,686	\$ 179,943,838
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

	Population(1) (Estimated)	Assessed Valuation	Net General Bonded Debt (2)	Per Capita	Percentage of Actual Taxable Value of Property
2024-2025	20,177	\$ 2,899,685,905	\$ 179,943,838	\$ 8,918	6.21%
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%

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

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

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

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

	<u>Population(1)</u> <u>(Estimated)</u>	<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>
2024-2025	20,177	N/A	N/A	5,320	4.9%
2023-2024	20,322	N/A	N/A	5,419	4.1%
2022-2023	19,973	53,469	1,067,936,337	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%

- (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:	2025			2016		
	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%	1,200	2	10.4%
Good Shepherd Medical Center	767	3	6.2%	572	3	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%	500	6	4.3%
Marlette Homes	250	10	2.0%			
River Point Farms				550	4	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%			51.3%

Source: City of Hermiston

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

	<u>Teaching Staff (1)(2)</u>	<u>School Enrollment</u>	<u>Ratio of Teaching Staff to Enrollment</u>
2024-2025	369	5,320	1:14.2
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

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

(2) Beginning in fiscal year 2024-2025, teaching staff includes only licensed staff assigned to buildings. The figure excludes Behavior Specialists, Special Education Facilitators, Speech Language Pathologists, Social Workers, School Psychologists and Evaluation Specialists.

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>
2024-2025	399.6	267.44	26	693.04
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

(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
2024-2025	6,658.94	5,320	\$ 80,854,050	\$ 15,198	\$ 113,497,959	\$ 21,334
2023-2024	6,666.48	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

(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

	<u>Fiscal Year</u>						Average Age of Buildings (in years)
	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	
<u>SCHOOLS</u>							
Elementary							
Buildings	6	6	6	5	5	5	17
Modulars	5	5	4	15	15	15	
Capacity	2,881	2,881	2,881	2,249	2,249	2,249	
Total capacity	3,081	3,081	3,041	2,849	2,849	2,849	
Enrollment	2,284	2,397	2,409	2,435	2,467	2,723	
Less: Online Students	0	0	3	11	2,467	0	
On-site Enrollment	2,284	2,397	2,406	2,424	0	2,723	
Percent Used	74%	78%	79%	85%	0%	96%	
Middle							
Buildings	2	2	2	2	2	2	22
Capacity	1,369	1,369	1,369	1,369	1,369	1,369	
Enrollment	1,331	1,330	1,317	1,314	1,340	1,378	
Less: Online Students	1	1	28	17	1,340	2	
On-site Enrollment	1,330	1,329	1,289	1,297	0	1,376	
Percent Used	97%	97%	94%	95%	0%	101%	
High							
Buildings (Including Annex)	2	2	1	1	1	1	13
Modulars	0	0	4	4	4	4	
Capacity	1,627	1,627	1,627	1,627	1,627	1,627	
Total capacity	2,190	2,190	1,787	1,787	1,787	1,787	
Enrollment	1,705	1,692	1,739	1,697	1,703	1,638	
Less: Online Students	8	32	52	66	1,703	6	
On-site Enrollment	1,697	1,660	1,687	1,631	0	1,632	
Percent Used	77%	76%	94%	91%	0%	91%	

* - 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

Cameron W. Anderson, CPA
Mitchell L. Boylan, CPA
Rebecca K. Ramos Bautista, 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, 2025, and have issued our report thereon dated November 26, 2025. 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).
- State school fund factors and calculation (ORS Chapter 327)

Umatilla County School District No. 8R
Hermiston, Oregon
Page two

In connection with our testing nothing came to our attention that caused us to believe Umatilla County School District No. 8R was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered Umatilla County School District No. 8R's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Umatilla County School District No. 8R's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Umatilla County School District No. 8R's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, the Board of Education, and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these specified parties.

Anderson Boylan Ramos, P.C.

By: Rebecca Ramos Bautista
Rebecca K. Ramos Bautista, Shareholder
Hermiston, Oregon
November 26, 2025



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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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, 2025, and the related notes to the financial statements, which collectively comprise Umatilla County School District No. 8R's basic financial statements, and have issued our report thereon dated November 26, 2025.

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.

Umatilla County School District No. 8R
Hermiston, Oregon
Page two

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
November 26, 2025



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
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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, 2025. 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, 2025.

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 K. Ramos Bautista, Shareholder
November 26, 2025

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

Program Title	Federal CFDA Number	Grant Period	Original Program or Grant amount	Receivable June 30, 2024	Revenue Recognized	Expenditures	Receivable/ (Deferred Revenue) June 30, 2025
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	7/1/23 - 9/30/25	864,706	291,471	40,462	31,980	-
IDEA Part B, Section 611	84.027	7/1/23 - 9/30/25	311	-	311	311	-
IDEA Part B, Section 611	84.027	7/1/24 - 9/30/26	905,723	-	905,723	905,723	146,086
Special Ed Preschool Grant	84.173	7/1/24 - 9/30/26	7,895	-	7,895	7,895	-
Total Special Education Cluster (IDEA)			<u>1,778,635</u>	<u>291,471</u>	<u>954,391</u>	<u>945,909</u>	<u>146,086</u>
Title I-A	84.010	7/1/22 - 9/30/24	1,376,221	299,370	161,982	161,982	-
Title I-A	84.010	7/1/23 - 9/30/25	1,376,807	-	1,266,211	1,266,211	255,638
Career and Technical Education	84.048	7/1/22 - 9/30/24	64,679	428	8,239	8,239	-
Career and Technical Education	84.048	7/1/23 - 9/30/25	64,953	-	34,369	34,369	4,337
Title III - English Language Acquisition	84.365	7/1/22 - 9/30/24	145,061	11,591	67,755	67,755	-
Title III - English Language Acquisition	84.365	7/1/23 - 9/30/25	133,447	-	96,536	96,536	12,339
Title II-A Supporting Effective Instruction	84.367	7/1/21 - 9/30/24	187,188	17,273	56,064	56,064	-
Title II-A Supporting Effective Instruction	84.367	7/1/22 - 9/30/25	196,927	-	153,065	153,065	15,054
Title IV-A Student Support and Academic Enrichment	84.424	7/1/22 - 9/30/24	93,566	13,987	29,911	29,911	-
Title IV-A Student Support and Academic Enrichment	84.424	7/1/23 - 9/30/25	111,002	-	62,060	62,060	19,084
COVID-19 - Elem. & Sec. School Emergency Rlf Fund	84.425U	3/13/20 - 9/30/24	10,847,808	2,006,684	4,025,049	2,888,859	- *
COVID-19 - Elem. & Sec. School Emergency Rlf Fund	84.425U	5/1/22 - 9/30/24	661,709	5,544	63,424	63,424	- *
COVID-19 - ARP Homeless Children and Youth	84.425U	4/23/21 - 9/30/24	33,063	-	33,063	33,063	- *
Total passed through Oregon Department of Education:			<u>17,071,065</u>	<u>2,646,347</u>	<u>7,012,120</u>	<u>5,867,447</u>	<u>452,538</u>
<u>Passed through Local Education Service District</u>							
Title I-C Migrant Education	84.011	7/1/22 - 9/30/24	73,000	-	8,672	8,672	-
Title I-C Migrant Education	84.011	7/1/23 - 9/30/25	73,000	-	73,000	73,000	72,999
Total passed through Local Education Service District:			<u>146,000</u>	<u>-</u>	<u>81,672</u>	<u>81,672</u>	<u>72,999</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2025

Continued from previous page

Program Title	Federal CFDA Number	Grant Period	Original Program or Grant amount	Receivable June 30, 2024	Revenue Recognized	Expenditures	Receivable June 30, 2025
<u>Passed through Oregon Department of Human Services</u>							
Youth Transition Program (YTP)	84.126A	7/1/23 - 6/30/24	53,142	13,349	13,349	-	-
Youth Transition Program (YTP)	84.126A	7/1/24 - 6/30/25	147,638	-	80,277	80,277	13,636
Total passed through Oregon Department of Human Services:			<u>200,780</u>	<u>13,349</u>	<u>93,626</u>	<u>80,277</u>	<u>13,636</u>
Total U.S. Department of Education			<u>17,417,845</u>	<u>2,659,696</u>	<u>7,187,418</u>	<u>6,029,396</u>	<u>539,173</u>
U.S. DEPARTMENT OF AGRICULTURE							
<u>Passed through Oregon Department of Education</u>							
<u>Child Nutrition Cluster</u>							
USDA commodities	10.555	7/1/24 - 6/30/25	248,032	-	248,032	248,032	-
National School Lunch Program	10.555	7/1/24 - 6/30/25	-	285,270	2,571,075	2,277,467	-
National School Breakfast Program	10.553	7/1/24 - 6/30/25	-	69,948	660,376	476,297	-
Total Child Nutrition Cluster			<u>248,032</u>	<u>355,218</u>	<u>3,479,483</u>	<u>3,001,796</u>	<u>-</u>
Total passed through Oregon Department of Education			<u>248,032</u>	<u>355,218</u>	<u>3,479,483</u>	<u>3,001,796</u>	<u>-</u>
<u>Passed through Umatilla County, Oregon</u>							
<u>Forest Service Schools and Roads Cluster</u>							
Schools and Roads	10.665	7/1/24 - 6/30/25	-	-	54,682	54,682	-
Total U.S. Department of Agriculture			<u>248,032</u>	<u>355,218</u>	<u>3,534,165</u>	<u>3,056,478</u>	<u>-</u>
U.S. ENVIRONMENTAL PROTECTION AGENCY							
<u>Passed through Oregon Department of Education</u>							
Reducing Lead in Drinking Water	66.444	7/1/23 - 9/30/24	44,400	-	44,400	44,400	-
Total U.S. Environmental Protection Agency			<u>44,400</u>	<u>-</u>	<u>44,400</u>	<u>44,400</u>	<u>-</u>
U.S. DEPARTMENT OF DEFENSE							
Junior Reserve Officers' Training Corps (JROTC)	12.556	7/1/24 - 6/30/25	6,046	-	6,046	6,046	-
Total U.S. Department of Defense			<u>6,046</u>	<u>-</u>	<u>6,046</u>	<u>6,046</u>	<u>-</u>
Total Federal Revenue and Expenditures			<u>17,716,323</u>	<u>3,014,914</u>	<u>10,772,029</u>	<u>9,136,320</u>	<u>539,173</u>

* Denotes major program

See note to schedule of expenditures of federal awards

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

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 negotiated an indirect cost rate of 4.57%, however, unless required by the grant, the District elects to use an indirect cost rate of 1%.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2025

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: unqualified opinion

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(s) identified? _____ yes X none reported
- Noncompliance material to financial Statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(s) identified? _____ yes X no

Type of auditor's report issued on compliance for major program:

unqualified opinion

- Any audit findings disclosed that are required to be reported in accordance with section 200.516 of Title 2 CFR Part 200? _____ yes X no

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
CFDA #84.425U	COVID-19 - Elem. & Sec. School Emergency Rlf Fund
CFDA #84.425U	COVID-19 - ARP Homeless Children and Youth

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, 2025.

Section III-Federal Award Findings and Questioned Costs

There are no federal award findings or questioned costs for the year ended June 30, 2025.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS

Year Ended June 30, 2025

QUESTIONED COSTS:

There were no questioned costs for the year ended June 30, 2024.

FINDINGS:

There were no findings relative to federal awards for the year ended June 30, 2024.

GENERAL FUND REVENUE DATA ENTRY REPORT

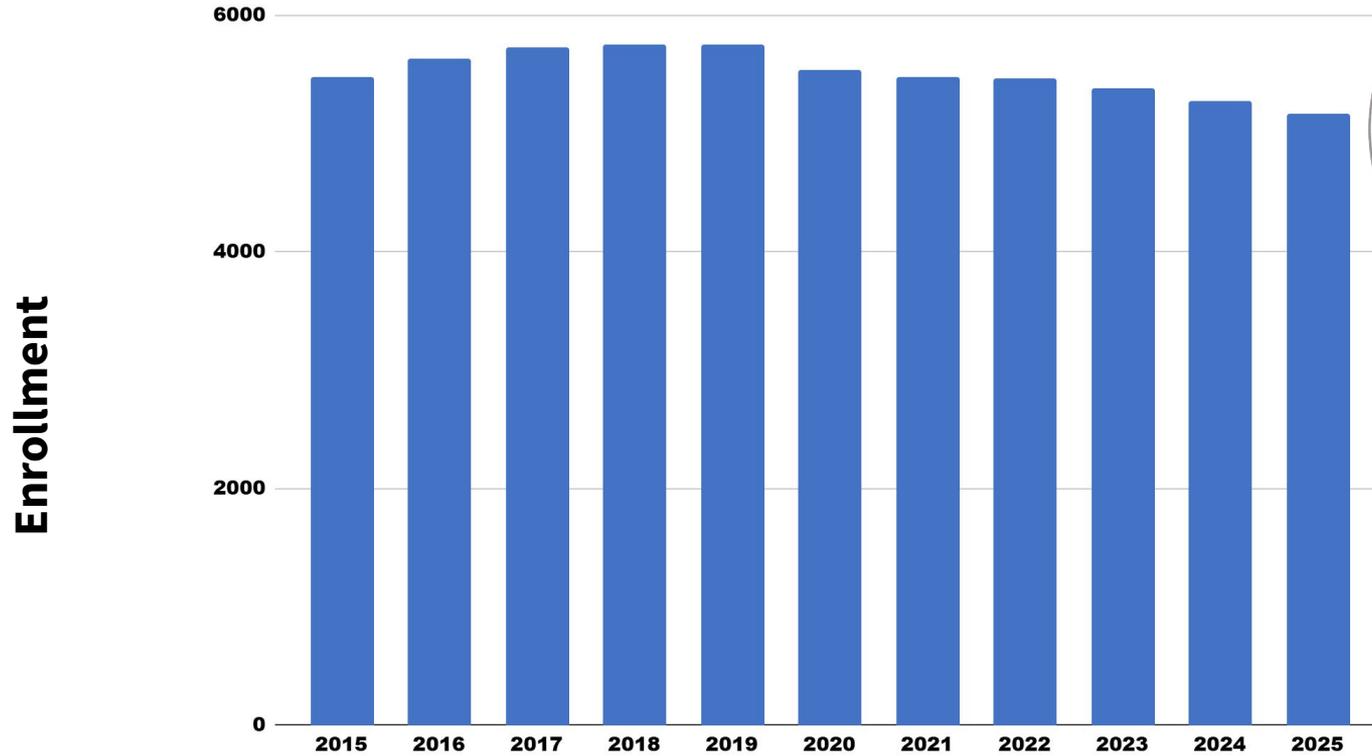
MONTH	TAXES	INTST/FEES	INTER	STATE SSF	STATE OTH	FEDERAL	OTHER	TOTAL PROJ.	TOTAL ACT.	VARIANCE	
JUL PRO	\$ -	\$ 134,157	\$ -	\$ 10,313,042	\$ -	\$ -	\$ -	\$ 10,447,199		\$ (86)	0.00%
JUL ACT	\$ -	\$ 134,071	\$ -	\$ 10,313,042	\$ -	\$ -	\$ -		\$ 10,447,113	\$ (86)	YTD
AUG PRO	\$ 27,816	\$ 170,534	\$ 523,263	\$ 5,153,428	\$ -	\$ -	\$ -	\$ 5,875,041		\$ 1,600	0.03%
AUG ACT	\$ 29,969	\$ 169,981	\$ 523,263	\$ 5,153,428	\$ -	\$ -	\$ -		\$ 5,876,641	\$ 1,514	YTD
SEP PRO	\$ 29,980	\$ 253,105	\$ 271,366	\$ 5,153,428	\$ -	\$ -	\$ -	\$ 5,707,879		\$ (69,843)	-1.22%
SEP ACT	\$ 27,812	\$ 182,597	\$ 271,366	\$ 5,153,428	\$ -	\$ 2,834			\$ 5,638,037	\$ (68,329)	YTD
OCT PRO	\$ 57,091	\$ 208,517	\$ 261,631	\$ 5,153,428	\$ 13,000	\$ -	\$ -	\$ 5,693,667		\$ (101,050)	-1.77%
OCT ACT	\$ 14,164	\$ 162,406	\$ 261,631	\$ 5,154,416	\$ -	\$ -	\$ -	\$ -	\$ 5,592,618	\$ (169,379)	YTD
NOV PRO	\$ 10,595,921	\$ 233,106	\$ 537,327	\$ 5,153,428	\$ -	\$ -	\$ -	\$ 16,519,782			
NOV ACT									\$ -		
DEC PRO	\$ 1,525,249	\$ 202,869	\$ 261,631	\$ 5,153,428	\$ -	\$ -	\$ -	\$ 7,143,177			
DEC ACT									\$ -		
JAN PRO	\$ 249,612	\$ 197,722	\$ 478,931	\$ 5,153,428	\$ 380,825	\$ 55,000	\$ -	\$ 6,515,519			
JAN ACT									\$ -		
FEB PRO	\$ 59,606	\$ 195,816	\$ 261,631	\$ 5,153,428	\$ -	\$ -	\$ -	\$ 5,670,481			
FEB ACT									\$ -		
MAR PRO	\$ 312,494	\$ 301,831	\$ 273,356	\$ 5,159,614	\$ -	\$ -	\$ -	\$ 6,047,295			
MAR ACT									\$ -		
APR PRO	\$ 77,359	\$ 207,874	\$ 261,631	\$ 5,159,614	\$ -	\$ -	\$ -	\$ 5,706,478			
APR ACT									\$ -		
MAY PRO	\$ 86,125	\$ 264,595	\$ 261,631	\$ 5,159,614	\$ 75,000	\$ -	\$ -	\$ 5,846,965			
MAY ACT									\$ -		
JUN PRO	\$ 297,372	\$ 240,874	\$ 11,976	\$ -	\$ 380,825	\$ -	\$ 2,700,000	\$ 3,631,047			
JUN ACT									\$ -		
Projected	\$ 13,318,625	\$ 2,611,000	\$ 3,404,377	\$ 61,865,879	\$ 849,651	\$ 55,000	\$ 2,700,000	\$ 84,804,532			
Budget Book	\$ 13,318,625	\$ 2,611,000	\$ 3,396,946	\$ 61,708,913	\$ 848,637	\$ 55,000	\$ 2,700,000	\$ 84,639,121			
Variance	\$ -	\$ -	\$ 7,431	\$ 156,966	\$ 1,014	\$ -	\$ -	\$ 165,411			
TOT ACT	\$ 71,944	\$ 649,055	\$ 1,056,260	\$ 25,774,314	\$ -	\$ 2,834	\$ -	\$ 27,554,408	FORECAST ACT	\$	84,635,153
% collected	0.54%	24.86%	31.03%	41.66%	0.00%	5.15%	0.00%	32.49%			
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	1,171,033		\$ 1,687,695		\$ 2,858,728 MONTHLY	\$ (1,829)	-0.06%
JULY ACTUAL		\$ 1,169,627		\$ 1,687,271	\$ 2,856,899 YTD	\$ (1,829)	-0.06%
AUGUST PROJECTED	1,367,516		\$ 1,241,542		\$ 2,609,058 MONTHLY	\$ (2,855)	-0.11%
AUGUST ACTUAL		\$ 1,364,745		\$ 1,241,458	\$ 2,606,203 YTD	\$ (4,685)	-0.09%
SEPTEMBER PROJECTED	5,916,123		\$ 798,099		\$ 6,714,222 MONTHLY	\$ (36,561)	-0.54%
SEPTEMBER ACTUAL		\$ 5,742,251		\$ 935,410	\$ 6,677,661 YTD	\$ (41,246)	-0.34%
OCTOBER PROJECTED	6,123,682		\$ 949,822		\$ 7,073,504 MONTHLY	\$ (1,986)	-0.03%
OCTOBER ACTUAL		\$ 6,120,393		\$ 951,125	\$ 7,071,518 YTD	\$ (43,232)	-0.22%
NOVEMBER PROJECTED	6,241,848		\$ 938,472		\$ 7,180,320 MONTHLY		
NOVEMBER ACTUAL		\$ -		\$ -	\$ - YTD		
DECEMBER PROJECTED	6,067,743		\$ 1,022,986		\$ 7,090,729 MONTHLY		
DECEMBER ACTUAL		\$ -		\$ -	\$ - YTD		
JANUARY PROJECTED	5,964,517		\$ 983,053		\$ 6,947,570 MONTHLY		
JANUARY ACTUAL		\$ -		\$ -	\$ - YTD		
FEBRUARY PROJECTED	6,245,312		\$ 904,606		\$ 7,149,918 MONTHLY		
FEBRUARY ACTUAL		\$ -		\$ -	\$ - YTD		
MARCH PROJECTED	6,098,402		\$ 1,003,839		\$ 7,102,241 MONTHLY		
MARCH ACTUAL		\$ -		\$ -	\$ - YTD		
APRIL PROJECTED	6,086,850		\$ 1,019,220		\$ 7,106,070 MONTHLY		
APRIL ACTUAL		\$ -		\$ -	\$ - YTD		
MAY PROJECTED	10,296,138		\$ 1,427,006		\$ 11,723,144 MONTHLY		
MAY ACTUAL		\$ -		\$ -	\$ - YTD		
JUNE PROJECTED	10,981,188		\$ 2,050,952		\$ 13,032,140 MONTHLY		
JUNE ACTUAL		\$ -		\$ -	\$ - YTD		
PROJECTED	\$ 72,560,352		\$ 14,027,292		\$ 86,587,644		
BUDGET BOOK	\$ 73,266,723		\$ 14,269,879		\$ 87,536,602		
VARIANCE	\$ (706,371)		\$ (242,587)		\$ (948,958)	(proj. difference in budgeted expenditures)	
TOTAL ACTUAL		\$ 14,397,017		4,815,263	\$ 19,212,280	FORECAST ACT	\$ 86,544,412
% spent to date		19.84%		34.3%	22.19%		
Note:							
LEGEND MONTHLY	Below or within 2.00%	Between 2.01% & 5.00% above			Above 5.01% of projection		
LEGEND YTD	Below or within 2.00%	Between 2.01% & 5.00% above			Above 5.01% of projection		

GENERAL FUND MONTHLY ENDING FUND BALANCE REPORT

DATE	Revenue	Expenditure	Ending Fund Balance	Variance		EFB Monthly Projection for Year End
1-Jul-25 PROJECTED			\$ 11,403,867			
ACTUAL			\$ 11,403,867			
31-Jul-25 PROJECTED	\$ 10,447,199	\$ 2,858,728	\$ 18,992,338			
ACTUAL	\$ 10,447,113	\$ 2,856,899	\$ 18,994,081	\$ 1,743	0.01%	10.00%
31-Aug-25 PROJECTED	\$ 5,875,041	\$ 2,609,058	\$ 22,258,320			
ACTUAL	\$ 5,876,641	\$ 2,606,203	\$ 22,264,519	\$ 6,198	0.03%	10.01%
30-Sep-25 PROJECTED	\$ 5,707,879	\$ 6,714,222	\$ 21,251,978			
ACTUAL	\$ 5,638,037	\$ 6,677,661	\$ 21,224,895	\$ (27,083)	-0.13%	9.98%
31-Oct-25 PROJECTED	\$ 5,693,667	\$ 7,073,504	\$ 19,872,141			
ACTUAL	\$ 5,592,618	\$ 7,071,518	\$ 19,745,995	\$ (126,146)	-0.63%	9.89%
30-Nov-25 PROJECTED	\$ 16,519,782	\$ 7,180,320	\$ 29,211,603			
ACTUAL	\$ -	\$ -			0.00%	
31-Dec-25 PROJECTED	\$ 7,143,177	\$ 7,090,729	\$ 29,264,051			
ACTUAL	\$ -	\$ -			0.00%	
31-Jan-26 PROJECTED	\$ 6,515,519	\$ 6,947,570	\$ 28,832,000			
ACTUAL	\$ -	\$ -			0.00%	
28-Feb-26 PROJECTED	\$ 5,670,481	\$ 7,149,918	\$ 27,352,564			
ACTUAL	\$ -	\$ -			0.00%	
31-Mar-26 PROJECTED	\$ 6,047,295	\$ 7,102,241	\$ 26,297,618			
ACTUAL	\$ -	\$ -			0.00%	
30-Apr-26 PROJECTED	\$ 5,706,478	\$ 7,106,070	\$ 24,898,026			
ACTUAL	\$ -	\$ -			0.00%	
31-May-26 PROJECTED	\$ 5,846,965	\$ 11,723,144	\$ 19,021,847			
ACTUAL	\$ -	\$ -			0.00%	
30-Jun-26 PROJECTED	\$ 3,631,047	\$ 13,032,140	\$ 9,620,754			
ACTUAL	\$ -	\$ -			0.00%	
INITIAL FORECASTED EFB	\$ 84,804,532	\$ 86,587,644	\$ 9,620,754			10.00%
ACTUALS TO DATE	\$ 27,554,408	\$ 19,212,280				
ANTICIPATED ACTUALS*	\$84,635,153	\$86,544,412	\$ 9,494,608			9.89%
Monthly Comp.	Above or within 2.00% of projection	Between 2.01% & 5.00% below projection	Below 5.01% of projection			
	*Calculated using actuals through the current month and projected revenue and expenditures for future months					
NOTE:	Estimated; amount may change depending on 2024-2025 fiscal year end adjustments.					
ENDING FUND BALANCE LEGEND	8.00% to 9.00% and above	Between 7.99% to 7.50%	7.49% and below			231

November Enrollment



11/30/2025 HERMISTON SCHOOL DISTRICT 8R - ELEMENTARY ENROLLMENT BY TEACHER												
Desert View	357	Highland Hills	301	Loma Vista	386	Rocky Heights	436	Sunset	352	West Park	383	
Kinder											Total	
McClanahan, Laura	16	Adams, Emily	14	Bartley, Renae	16	Jones, Wendy	20	Brown, Jessica	21	Gorham, Mary	20	354
Ramirez, Nichole	16	Koenig, Marian	14	Dowd, Abigail	17	Merrifield, Kalei	18	Bruce, Madison	23	Kellison, Amber	21	21
Spears, Elsy	16	Schwirase, Dezi	15	Padberg, Janna	15	Moreno, Mya	19	Hunting, Kaitlyn	24	Searles, Eileen	22	22
		Gutierrez, Sarajane	1	Gall, Nicole (Life S)	2	Victorio, Daisy	19			Diaz, Savannah (SC)	1	1
				Perkins, S (Life S)	2	Baker, Kennedy(BRITE)	1			Morris, Melissa (SC)	0	0
						Hatfield, Diana(BRITE)	1			Jones, Anne (DK)	0	0
Total	48		44		52		78		68		64	18.6
1st grade											Total	
Bennett, Jeannine	18	Liebe, Martha	16	Milligan, Amber	18	Badillo-Juarez, Ana	18	Hantke, Sonia	16	Schaefer, Stacy	20	353
Farley, Kelsey	18	Seibel, Carolina	15	Newton, Jammie	17	Downing, Jeanne	17	Mosher, Aimee	16	Wattenburger, Marci	19	19
Lillie, Shelly	18	Watson, Bailey	14	Powell, Annette	18	Dunkel, Michelle	17	Shasteen, Anani	16	Zuniga, Mariana	16	16
		Gutierrez, Sarajane (SP)	1	Tomer, Jolee	17	Godby, Katia	18			Diaz, Savannah (SC)	5	5
				Gall, Nicole (Life S)	1	Baker, Kennedy(BRITE)	0			Morris, Melissa (SC)	1	1
				Perkins, S (Life S)	1	Hatfield, Diana(BRITE)	2					
Total	54		46		72		72		48		61	17.7
2nd grade											Total	
Lowery, Jennifer	19	Johnston, Osieauna	16	Clayton, Nicole	22	Combs, Heather	19	Colbray, Delta	22	Johnston, Dawn	17	370
Rettkowski, Tiffany	18	Perez, Madison	16	Meade, Alesia	22	Putman, Britanee	18	Torres, Martha	22	Neddo, Tess	15	15
Wells, Sarah	19	Phipps, Samantha	16	McConnell, Jennifer	22	Rodriguez, Adriane	21	Trotter, Natalie	21	Springstead, Amy	18	18
				Gall, Nicole (Life S)	1	West, Courtnee	18			Diaz, Savannah (SC)	1	1
				Perkins, S (Life S)	2	Baker, Kennedy(BRITE)	2			Morris, Melissa (SC)	3	3
						Hatfield, Diana(BRITE)	0					
Total	56		48		69		78		65		54	19.5
3rd grade											Total	
Artz, Cristal	19	Juul, Mackenzie	18	Mulkey, Kaitlin	21	Basso, Caroline	26	Maddox, Noelle	19	Morgan, Michelle	22	379
Cope, Lyndsey	19	Ranger, Kelsey	18	Walchli, Courtney	20	Cotterell, Emily	26	Smith, Monica	19	Purswell, Kim	22	22
Smith, Debra	17	Verwold, Taylor	17	Wilson, Hannah	21	Phillips, Bobbi	26	Zumaya, Gabriela	18	Smith, Brittany	22	22
				Gall, Nicole (Life S)	3	Baker, Kennedy(BRITE)	0	Arenas, Patti (NC)	2	Diaz, Savannah (SC)	1	1
				Perkins, S (Life S)	1	Hatfield, Diana(BRITE)	1			Morris, Melissa (SC)	1	1
Total	55		53		66		79		58		68	21.1
4th grade											Total	
Kramer, Hailey	24	Cooke, Angie	26	Hamilton, Natalie	19	James, Megan	22	Pope, Lindsey	19	Dopps, Kathy	20	377
Lomas, Sara	24	Plum, Deanna	25	McCann, Jessica	20	Lindeman, Alissa	23	Rouska, Aaron	18	Madrigal, Jaime	21	21
Wellsandt, Darci	24			Stuart, Eleanor	19	Thompson, Hannah	24	Scofe, Bailey	19	Young, Makaylee	20	20
				Gall, Nicole (Life S)	2	Baker, Kennedy(BRITE)	0	Arenas, Patti (NC)	0	Diaz, Savannah (SC)	1	1
				Perkins, S (Life S)	2	Hatfield, Diana(BRITE)	1			Morris, Melissa (SC)	4	4
Total	72		51		62		70		56		66	22.2
5th grade											Total	
Dynes, Kelly	24	Cook, Justine	21	Culligan, Tracy	21	Best, Sara	19	Byrd, Kayla	18	Childs, Michelle	22	382
McCormack, Janey	23	Greenough, Kelly	20	Hinton, Kelsey	19	Herrera, Daniel	19	Cruz, Anthony	17	Degan, Amanda	23	23
Miller, Sydney	25	Hamann, Bonnie	18	Roberts, Cailyn	21	Linn, Josh	20	Stephenson, Peyton	18	Nytc, David	25	25
				Gall, Nicole (Life S)	2	Baker, Kennedy(BRITE)	1	Arenas, Patti (NC)	4	Diaz, Savannah (SC)	0	0
				Perkins, S (Life S)	2	Hatfield, Diana(BRITE)	0			Morris, Melissa (SC)	0	0
Total	72		59		65		59		57		70	21.2

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

December 8, 2025

SUPERINTENDENT’S RECOMMENDATION

7.0. STUDY ITEMS: Superintendent’s Office

7.1. TOPIC: Policy Review

It is recommended.

RECOMMENDATION:

. that the Board of Education adopts the list of policies under review, as included:

BHD Board Member Stipends and Reimbursements

Hermiston School District 8R

Code: **BHD**
Adopted: 2/03/09
Revised/Readopted: 7/10/17
Orig. Code: BHD

Board Member Stipends and Reimbursements

{Board members likely have a potential conflict of interest when voting on this policy, as this decision “could be to the private pecuniary benefit or detriment of the Board member.” The adoption of this policy does not mean that a stipend or reimbursement will be paid: any stipend or reimbursement is contingent upon further action of the Board. In order to comply with a potential conflict of interest, Board members must declare the potential conflict of interest at each Board meeting in which this policy is being considered and can then participate in the discussion and vote. Declarations of conflicts should be included in the minutes of the meeting.}

Board members may receive a stipend for their service in accordance with state law and the Board-adopted district budget.¹ [The amount of the stipend is limited to the amount included in the budget.²] [The stipend amount will be approved by resolution of the Board.³] Board members may choose not to accept the stipend by notifying the business office. Stipends will be issued [monthly] and may be pro-rated for service for incomplete months. Stipends will be paid in accordance with the district’s business practices. {⁴} Board members are responsible for any tax obligations resulting from the stipends.

Board members may be reimbursed for approved expenses actually incurred on district business. Board members shall be reimbursed for expenses under the same per diem and mileage as employees. Such expenses may include the cost of attendance at meetings, conferences or visitations when such attendance has been approved by the Board. Reimbursement includes, but is not limited to, transportation, meals, lodging and miscellaneous expenses

The superintendent will establish and communicate procedures regarding submission of expenses for reimbursement.

When paid admission is required of the public, Board members may be reimbursed for attending district events and other activities when their attendance is consistent with board responsibilities and district operations. (*See* Board policy DFEA - Admission to District Events) The district will establish accounting procedures consistent with this policy.

END OF POLICY

¹ After declaring an actual conflict of interest during meetings in which the budget is being discussed, Board members are allowed to discuss and vote on the district’s budget that includes providing compensation of benefits to themselves or relatives in accordance with Senate Bill 983 (2025).

² The maximum amount [of the monthly stipend] will be limited to the total amount budgeted, divided by the total number of Board members[, divided by 12]. Stipend amounts are also limited by ORS 332.018(3).

³ Because Board members likely have an conflict of interest when approving an annual resolution, the Board may need to approve multiple resolutions, each applying to fewer than a quorum of the Board.

⁴ {Districts are encouraged to work with business professionals regarding the procedures and tax implications of providing stipends.}

Legal Reference(s):

[ORS 244.020](#)

[ORS 244.040](#)

[ORS 332.018](#)

OR. GOV'T STANDARDS AND PRACTICES COMM'N, STAFF OPINION 02S-015 (May 20, 2002).

OR. GOV'T STANDARDS AND PRACTICES COMM'N, STAFF OPINION 03S-015 (Sept. 11, 2003).

Senate Bill 983 (2025)

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

December 08, 2025

ASSISTANT SUPERINTENDENT'S RECOMMENDATION

8.1. CONSENT: Human Resources Department

8.1.1. TOPIC: Personnel

It is recommended.

RECOMMENDATION:

. that the Board of Education approves the Retire-Rehire of the following employees:

NAME	POSITION
Brenda Caldwell	TOSA Instructional Coach

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

December 8, 2025

SUPERINTENDENT'S RECOMMENDATION

8.2. Business Office

8.2.1. TOPIC: Acceptance of Gifts

It is recommended.

RECOMMENDATION:

. that the Board of Education accepts the following gifts:

<u>School/Program</u>	<u>Gift</u>	<u>Value</u>	<u>Donor</u>
Hermiston High School	Day of the Dead Event	\$200	Rogers Toyota of Hermiston
Highland Hills Elementary	Classroom Supply	\$200	STCU



Hermiston School District 8R

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

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

www.hermiston.k12.or.us

APPLICATION FOR ACCEPTANCE OF GIFT

Unit to be presented with Gift/Donation: HHS Day of the Dead Event

Name of Donor: Rogers Toyota of Hermiston

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

Donor Telephone Number: 541-567-6461

Description of gift(s)/donation(s) including Serial #, purchase date, original purchase price and current cash value: Check #149346 - \$200

Purpose of gift/donation: Expenses for Day of the Dead HHS Event

Signature of Donor: N/A

Date: 11/07/2025

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

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

Recommendation of Unit Administrator [Signature] Date: _____

Recommendation of Business Manager [Signature] Date: 11-17-2025

Recommendation of Superintendent [Signature] Date: 12-3-26

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

Secretary to the Board of Education _____ Date: _____



Hermiston School District 8R

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

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

www.hermiston.k12.or.us

APPLICATION FOR ACCEPTANCE OF GIFT

Unit to be presented with Gift/Donation: Highland Hills Elementary : Bailey Watson (Jones)

Name of Donor: Spokane Teachers Credit Union (STCU)

Donor Address: P.O. Box 1954, Spokane, WA 99210

Donor Telephone Number: (509) 326-1954

Description of gift(s)/donation(s) including Serial #, purchase date, original purchase price and current cash value: \$200 check Invoice number STCU 10292025,

Purpose of gift/donation: Fall 2025 Classroom Supply Grant

Signature of Donor: _____

Date: 10/29/2025

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

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

Recommendation of Unit Administrator Rebecca S Date: 11/16/25

Recommendation of Business Manager Karen L Date: 11.17.2025

Recommendation of Superintendent Tymoney Date: 12.3.25

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

Secretary to the Board of Education _____ Date: _____ 241

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

December 8, 2025

DIRECTOR OF BUSINESS SERVICES RECOMMENDATION

8.2 CONSENT: Business Office

8.2.2 TOPIC: 2024 – 2025 Audit Report

It is recommended.

RECOMMENDATION:

. that the Board of Education accept the 2024-2025 Audit Report as presented.

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

December 8, 2025

DIRECTOR OF BUSINESS SERVICES RECOMMENDATION

8.2. CONSENT: Business Office

8.2.3. TOPIC: 2025-2026 Budget Calendar

It is recommended.

RECOMMENDATION:

. that the Board of Education approve the 2025-2026 Budget Calendar as presented.

Monday, Feb. 23, 2026 (Regular Board Wk Session)	6:00 PM DO	Review Financial Planning Parameters (enrollment, state funding assumptions, PERS, deficit spending, etc.)
--	-------------------	---

Monday, March 9, 2026 (Regular Board Meeting)	6:00 PM DO	Board Approves Financial Planning Parameters
---	-------------------	---

Publish Notice of Both Budget Committee Meetings in East Oregonian (April 22 circulation) & on District Website

Monday, May 4, 2026 (Formal Budget Comm. Mtg)	6:00 PM DO	Election of Committee Officers Review Budget Development Process Delivery of Budget Message Presentation and Discussion of Budget Public Comment Period
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Monday, May 18, 2026 (Formal Budget Comm. Mtg)	6:00 PM DO	Recommendations for Adjustments Public Comment Period Consideration for Approval
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Publish Budget Summary and Notice of Budget Hearing in East Oregonian (June 3 circulation) & on District Website

Monday, June 8, 2026 (Regular Board Meeting)	6:00 PM DO	Public Budget Hearing Adoption of Budget
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HERMISTON SCHOOL DISTRICT BUDGET CALENDAR
2025-26 MEETING SCHEDULE AND OBJECTIVES FOR 2026-2027 BUDGET

Monday, Feb. 23, 2026 **6:00 PM DO** **Review Financial Planning Parameters (enrollment, state funding assumptions, PERS, deficit spending, etc.)**
 (Regular Board Wk Session)

Monday, March 9, 2026 **6:00 PM DO** **Board Approves Financial Planning Parameters**
 (Regular Board Meeting)

Publish Notice of Both Budget Committee Meetings in East Oregonian (April 22 circulation) & on District Website

Monday, May 4, 2026 **6:00 PM DO** **Election of Committee Officers**
 (Formal Budget Comm. Mtg) **Review Budget Development Process**
 Delivery of Budget Message
 Presentation and Discussion of Budget
 Public Comment Period

Monday, May 18, 2026 **6:00 PM DO** **Recommendations for Adjustments**
 (Formal Budget Comm. Mtg) **Public Comment Period**
 Consideration for Approval

Publish Budget Summary and Notice of Budget Hearing in East Oregonian (June 3 circulation) & on District Website

Monday, June 8, 2026 **6:00 PM DO** **Public Budget Hearing**
 (Regular Board Meeting) **Adoption of Budget**

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

December 8, 2025

DIRECTOR OF BUSINESS SERVICES' RECOMMENDATION

8.2. CONSENT ITEMS: Business Office

8.2.4. TOPIC: Budget Committee Membership

It is recommended.

RECOMMENDATION:

. that the Board of Education approve the following reappointments to the Hermiston School District Community Budget Committee.

Position 2
Reappoint David Smith
Term to end 6/30/2028

Position 3
Reappoint Greg Harris
Term to end 6/30/2028

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

December 8, 2025

SUPERINTENDENT'S RECOMMENDATION

8.0. CONSENT ITEMS

8.2.5. TOPIC: Hermiston Education Foundation Board Appointments

It is recommended.

RECOMMENDATION:

. that the Board of Education approves Kelsey Barker as a member of the Hermiston Education Foundation Board.

Hermiston School District 8R

Code: **IKF**
Adopted: 7/10/17
Revised/Readopted: 4/09/18; 10/08/18; 6/10/19;
10/14/19; 1/24/22; 11/14/22;
4/14/25

Graduation Requirements**

The Board establishes graduation requirements for awarding of a high school diploma, a modified diploma, an extended diploma and a certificate of attendance which meet or exceed state requirements.

A student may satisfy graduation requirements in less than four years. The district will award a diploma to a student fulfilling graduation requirements in less than four years if consent is given by the student's parent or guardian or by the student if the student is 18 years of age or older or emancipated.

If the district requires diploma requirements beyond the state requirements, the district shall grant a waiver for those requirements to any student who, at any time from grade 9 to 12, was:

1. In foster care¹;
2. Experiencing houselessness²;
3. A runaway;
4. A child in a military family covered by the Interstate Compact on Educational Opportunity for Military Children;
5. A child of a migrant worker;
6. Enrolled in the Youth Corrections Education Program or the Juvenile Detention Education Program; or
7. ³Enrolled in an approved recovery school under ORS 336.680.

For any student identified above, the district shall accept any credits earned by the student in an educational program⁴ in this state, applying those credits toward the state requirements for a diploma if the credits satisfied those requirements in that educational program in this state.

Honors Diploma

¹ "Foster child" is defined in ORS 30.297.

² See OAR 581-022-2000 for additional information.

³ Applies to high school diplomas awarded on or after January 1, 2026.

⁴ "Educational program in this state" means an educational program that is provided by a school district, a public charter school, an approved recovery school (applies to diplomas awarded on or after January 1, 2026), the Youth Corrections Education Program or the Juvenile Detention Program, or funded as provided by ORS 343.243 for students in a long-term care or treatment facility described in ORS 343.961 or a hospital identified in ORS 343.261.

The Hermiston High School Honors Diploma recognizes those high achieving students who strive to excel in their academic pursuits. Those recognized with the honors medallion at graduation will represent the highest performing students in the most challenging courses we offer. The honors diploma recognizes academic rigor, career preparation, skill building, and the performing arts. Hermiston High School believes it is through a balance of these ideals that produces the most diverse and equipped students.

Students earning a Hermiston High School (HHS) Diploma designated as “Honors” and an honors medallion need to meet the current HHS graduation requirements for a Standard Diploma of 24 credits and:

1. Attain 3 additional credits for a total of 27 credits;
2. Achieve a cumulative grade point average of 3.5;
3. Complete 7 credits from the advanced course list;

Designated Advanced courses currently include:

A.P. Biology	A.P. Physics	A.P. Music Theory
A.P. Calculus	A.P. Spanish Lang. Culture	U.S. History Advanced
A.P. Chemistry	A.P. Studio Art	A.P. Literature and Comp.
A.P. Comp. Science—Principles	ASB Leadership (1 cr.)	A.P. Language and Comp.
A.P. Government	Pre-Calculus (1 cr.)	Pre-A.P. Communications
Spanish 3		

4. Complete one of the following:
 - a. At least 1 program of study from the Careers list.
 - b. The Honors Performing Arts requirements.
 - c. Two additional advanced courses.

*Any course on the list taken with a pass/fail option will not count towards the honors diploma.

5. For transfer students to receive an Honors designation they must:
 - a. Petition for honors diploma designation; and
 - b. Have their transcript evaluated by the HHS Leadership Team for approval.

Standard Diploma

The district may award a diploma to a student who does not satisfy these requirements if the student has exceeded the academic content standards for or displays proficiency in mathematics or English, as demonstrated on Oregon state assessments.

The Standard Diploma basic credit requirements, a total of 24 credits, are outlined below:

1. Language Arts (LA) - 4 Credits (shall include the equivalent of one unit in written composition);

2. Social Arts and Science (SAS) – 3 Credits (shall include 0.5 unit of US civics⁵ credit in addition to at least 2.5 units of credit aligned to the Oregon State Board adopted standards for US and world history, geography, economics and ⁶financial literacy);
3. ⁷Higher Education and Career Path Skills – 1/2 credit;
4. ⁸Personal Financial Education – 1/2 credit;
5. Mathematics (MA) - 3 Credits (math requirement shall include one unit at Algebra 1 and two units that are at a level higher than Algebra I);
6. Science (SC) - 3 Credits;
7. Wellness, i.e., health education and physical education (WE) - 2 Credits;
8. Fine/Applied Arts (AL) and Career Technical Education (CTE) - 3 Credits (units shall be earned in any one or a combination);
9. Career Portfolio (CP) - .5 Credits;
10. Electives (ZL) - 4.5 Credits.

~~[⁹] A student completing the International Baccalaureate Organization's (IB) Diploma Programme curriculum or the IB Career-related Programme curriculum will be considered to have completed the credit requirements listed above. The district shall ensure students in the IB programs complete .5 credit of Personal Finance Education and .5 credit of Higher Education and Career path Skills as stand-alone courses. The district shall develop a curriculum plan that ensures students in an IB program receive inclusive instruction aligned to the adopted standards in Civics and Health.]~~

The district shall offer students credit options provided the method for obtaining such credits is described in the student's personal education plan and the credit is earned by meeting requirements described in Oregon Administrative Rule (OAR) 581-022-2025.

In addition to credit requirements outlined in Oregon Administrative Rule (OAR) 581-022-2000, a student must:

1. ¹⁰Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings;

⁵ Civics becomes a half-credit requirement beginning on January 1, 2026 (ORS 329.451).

⁶ This requirement is replaced with a one-half credit of personal financial education requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year.

⁷ Higher education and career path skills becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

⁸ Personal finance education becomes a one-half credit graduation requirement for students who were first enrolled in grade 9 during the 2023-2024 school year or first enrolled in grade 9 in any subsequent school year (a requirement for a high school diploma awarded on or after January 1, 2027; a district may request a one-year waiver in accordance with law).

~~⁹ [Adopt this language only if the district offers an International Baccalaureate program for high school students. Waivers for the Personal Finance and Higher Education and Career path Skills can be requested by the district.]~~

¹⁰ The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year.

2. Develop an education plan and build an education profile;
3. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s)); and
4. Participate in career-related learning experiences.

Modified Diploma

A modified diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a high school diploma while receiving reasonable modifications and accommodations. A modified diploma may only be awarded to a student who meets the eligibility criteria below and other criteria, if applicable, outlined in OAR 581-022-2010(3).

Having met the above eligibility criteria, a modified diploma will be awarded to students who, while in grade nine through completion of high school, complete 24 credits with at least 13 of those credits to include:

1. Language Arts (LA) - 3 Credits;
2. Social Arts and Science (SAS) - 2 Credits (which may include history, civics, geography, and economics (including personal finance));
3. Mathematics (MA) - 2 Credits;
4. Science (SC) - 2 Credits;
5. ¹¹Personal Financial Education – 1/2 credit;
6. ¹²Higher Education and Career Path Skills – 1/2 credit;
7. Wellness, i.e., health education and physical education (WE) - 2 Credits;
8. Fine/Applied Arts (AL) and Career Technical Education (CTE) - 1 Credits (units may be earned in any one or a combination);
9. Career Portfolio (CP) - .5 Credit;
10. Elective (ZL) - 10.5 Credits.

Students may earn additional credits to earn a modified diploma pursuant to OAR 581-022-2010.

In addition to credit requirements as outlined in OAR 581-022-2010, a student must:

1. ¹³Demonstrate proficiency in the Essential Skills of reading, writing and apply mathematics in a variety of settings;
2. Develop an education plan and build an education profile; and

¹¹ This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

¹² This unit of credit applies to all students who are awarded a modified diploma on or after January 1, 2027.

¹³ The State Board of Education has waived this requirement in Essential Skills for students graduating through the 2027-2028 school year.

3. Demonstrate extended application of standards through a collection of evidence (or include evidence in existing collection(s)).

Students entering the modified diploma option would be placed there, if appropriate, by their counselor after a thorough review of each student and each set of circumstances which includes a documented history of an inability to maintain grade level achievement due to significant learning and instructional barriers, or a documented history of a medical condition that creates a barrier to achievement. This review shall also include the input of the student, parental consent, teachers, case managers, and administrators. Students may move to the modified diploma track at any time deemed appropriate by their counselor, with consent of their parents(s)/guardian(s), as long as they meet one of the entrance criteria listed above.

Districts may make modifications to the assessment for students who seek a modified diploma when the following conditions are met:

1. For a student on an individualized education program (IEP) or Section 504 plan, any modifications to work samples must be consistent with the requirements established in the IEP or 504 plan. Modifications include practices and procedures that compromise the intent of the assessment through a change in the achievement level, construct, or measured outcome of the assessment. This means that IEP or 504 school teams responsible for approving modifications for a student's assessment may adjust the administration of the assessment and/or the assessment's achievement standard. The IEP or 504 team must inform the student's parent that the use of a modification on an assessment will result in an invalid assessment;
2. For a student not on an IEP or 504 plan, any modifications to work samples must have been provided to the student during their instruction in the content area to be assessed and in the year in which the student is being assessed, and modifications must be approved by the school team that is responsible for monitoring the student's progress toward the modified diploma.

Students not on an IEP or a Section 504 Plan may not receive a modified statewide assessment.

A student's school team (which must include an adult student, parent/guardian of the student) shall decide if a student will work toward a modified diploma no earlier than the end of grade six and no later than two years before the student's anticipated exit from high school.

A student's school team may decide to revise a modified diploma decision.

A student's school team may decide that a student who was not previously working toward a modified diploma should work toward one when the student is less than two years from anticipated exit from high school if the documented history has changed.

For students with a documented history as described above, the district shall annually provide the parents or guardians of students, beginning in grade five or after such documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas, extended diplomas and the requirements for such diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any reporting for the State or district and that such students awarded a certificate of

attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

Extended Diploma

An extended diploma will be awarded only to students who have demonstrated the inability to meet the full set of academic content standards adopted by the State Board of Education for a high school diploma while receiving reasonable modifications and accommodations.

To be eligible for an extended diploma, a student must:

1. While in grade nine through completion of high school, complete 12 credits, which may not include more than 6 credits in a self-contained special education classroom, and will include:
 - a. Two credits in mathematics;
 - b. Two credits in language arts;
 - c. Two credits in science;
 - d. Three credits in history, geography, economics or civics;
 - e. One credit in health;
 - f. One credit in physical education; and
 - g. One credit in the arts or a world language; and
2. Have a documented history of:
 - a. An inability to maintain grade level achievement due to significant learning and instructional barriers;
 - b. A medical condition that creates a barrier to achievement; or
 - c. A change in the student's ability to participate in grade level activities as a result of a serious illness or injury that occurred after grade eight.

For students with a documented history, the district shall annually provide the parents or guardians of such students, beginning in grade five or after such documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas, extended diplomas and the requirements for such diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any reporting for the state or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

Certificate of Attendance

A certificate of attendance¹⁴ will be awarded to students who:

¹⁴ A student who began grade 9 before July 1, 2020, may be awarded an alternative certificate if the student satisfies the requirements for an alternative certificate which are in effect on the day before July 1, 2024.

1. Have maintained regular full-time attendance¹⁵ for at least four years beginning in grade nine;
2. Do not satisfy requirements for a high school diploma, modified diploma or extended diploma; and
3. Have a documented history¹⁶.

For students with a documented history¹⁷, the district shall annually provide the parents or guardians of such students, beginning in grade five or after such a documented history has been established, the following:

1. Information about the availability of high school diplomas, modified diplomas, extended diplomas and the requirements for the diplomas; and
2. A disclosure that students awarded a certificate of attendance will not be counted as a high school graduate in any required reporting for the State or district and that such students awarded a certificate of attendance may not indicate they received a high school diploma on applications for employment, military service, financial aid, admittance to an institution of higher education or any other purpose.

Other District Responsibilities

The district will ensure that all students have onsite access to the appropriate resources and courses to achieve high school diplomas, modified diplomas, and extended diplomas at each high school in the district. The district will provide age-appropriate and developmentally appropriate literacy instruction to all students until graduation.

The district may not deny a student who has the documented history listed under the modified diploma or extended diploma requirements outlined above the opportunity to pursue a diploma with more stringent requirements, for the sole reason the student has the document history.

The district may award a modified diploma or an extended diploma to a student only upon the written consent of a student who is an emancipated minor or who has reached the age of 18 (adult student) at the time the modified or extended diploma is awarded, or the student's parent or guardian. The district must receive the written consent during the school year in which the modified diploma or the extended diploma is awarded.

A student shall have the opportunity to satisfy the requirements for a modified diploma, an extended diploma or a certificate of attendance in the later of 4 years after starting grade 9, or until the student reaches the age of 21 years if the student is entitled to a public education until the age of 21 under state or federal law.

¹⁵ "Regular full-time attendance" means not having eight or more unexcused absences in any four-week period during which school is in session. See ORS 339.065 for definition of irregular attendance. This will be calculated on an annual basis and equates to having unexcused absences for less than 20 percent of the days or class periods during which school is in session.

¹⁶ "Documented history" means evidence in the cumulative record and education plans of a student that demonstrates the inability over time to maintain grade level achievement even with appropriate modifications and accommodations.

¹⁷ "Documented history" means evidence in the cumulative record and education plans of a student that demonstrates the inability over time to maintain grade level achievement even with appropriate modifications and accommodations.

A student may complete the requirements for a modified diploma, an extended diploma or a certificate of attendance in less than four years but not less than three years. To satisfy the requirements for a modified diploma, an extended diploma or a certificate of attendance in less than 4 years, the student's parent or guardian or a student who is emancipated or has reached the age of 18 must provide written consent which clearly states the parent, guardian or student is waiving the fourth year and/or years until the student reaches the age of 21. A copy of the consent will be forwarded to the district superintendent who will annually report to the Superintendent of Public Instruction the number of such consents.

A student who qualifies to receive or receives a modified diploma, an extended diploma, or a certificate of attendance shall have the option of participating in a high school graduation ceremony with the student's class.

A student who receives a modified diploma, an extended diploma, or a certificate of attendance shall have access to instructional hours, hours of transition services and hours of other services that are designed to meet the unique needs of the student. When added together, the district will provide a total number of hours of instruction and services to the student that equals at least the total number of instructional hours that is required to be provided to students who are attending a public high school. The district may not unilaterally decrease the total number of hours of instruction and services to which the student has access regardless of the age of the student.

The district will award to students with disabilities a document certifying successful completion of program requirements. No document issued to students with disabilities educated in full or in part in a special education program shall indicate that the document is issued by such a program. When a student who has an IEP completes high school, the district will give the student an individualized summary of performance.

Eligible students with disabilities are entitled to a free appropriate public education (FAPE) until the age of 21, even if they have earned a modified diploma, an extended diploma, a certificate of attendance or completion of a General Education Development document. The continuance of services for students with disabilities for a modified diploma, extended diploma or certificate of attendance is contingent on the IEP team determining the student's continued eligibility and special education services are needed.

Students and their parents will be notified of graduation and diploma requirements.

The district may not deny a diploma to a student who has opted out of statewide assessments if the student is able to satisfy all other requirements for the diploma. Students may opt-out of the Oregon statewide assessments in language arts and/or mathematics by completing the Oregon Department of Education's Opt-out Form¹⁸ and submitting the form to the district.

The district will issue a high school diploma to a veteran if the veteran resides within the boundaries of the district or is an Oregon resident and attended a high school of the district, or to a deceased veteran, upon request from a representative of the veteran, if the deceased veteran resided within the boundaries of the district at the time of death or was an Oregon resident at the time of death and attended a high school of the district.

¹⁸ Oregon Department of Education page for: [30-day notice and opt-out form](#)

The act of student-initiated test impropriety is prohibited. A student that participates in an act of student-initiated test impropriety will be subject to discipline. “Student-initiated test impropriety” means student conduct that is inconsistent with the *Test Administration Manual* or accompanying guidance; or results in a score that is invalid.

END OF POLICY

Legal Reference(s):

[ORS 329.007](#)

[ORS 329.045](#)

[ORS 329.451](#)

[ORS 329.479](#)

[ORS 332.107](#)

[ORS 332.114](#)

[ORS 336.585](#)

[ORS 336.590](#)

[ORS 339.115](#)

[ORS 339.505](#)

[ORS 343.295](#)

[OAR 581-021-0009](#)

[OAR 581-022-0102](#)

[OAR 581-022-2000](#)

[OAR 581-022-2005](#)

[OAR 581-022-2010](#)

[OAR 581-022-2015](#)

[OAR 581-022-2020](#)

[OAR 581-022-2025](#)

[OAR 581-022-2030](#)

[OAR 581-022-2115](#)

[OAR 581-022-2120](#)

[OAR 581-022-2505](#)

Test Administration Manual, published by the OREGON DEPARTMENT OF EDUCATION.

Certificates for School Completion: Questions and Answers Related to the Implementation of SB 992, published by the OREGON DEPARTMENT OF EDUCATION.

BOARD MEMBERS CALENDAR

Tue Dec 9, 2025

- 8:00am – 8:30am KOHU Odds & Ends Show**
Where: KOHU
Calendar: Board Members
Created by: Rosa Cerda-Diaz
Who: Tricia Mooney, Kohunews@gmail.com
- 1:45pm-8:30pm Family Community Night**
Where: RHE-Gym 650 W Standard, Hermiston
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 3:00pm – 5:00pm Girls Varsity Bowling vs Hanford HS**
Where: Atomic Bowl, 624 Wellsian Way, Richland, WA 99352
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 4:00pm – 5:15pm Sandstone Boys Basketball**
Where: Sandstone Middle School Gym1 & Gym2
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 5:30pm – 7:00pm Girls Varsity Basketball @ Eisenhower HS**
Where: Eisenhower H.S.-Main Gym 611 S 44th Ave, Yakima, WA 98908
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 6:00pm – 7:00pm Girls Varsity Wrestling vs Southridge HS**
Where: Hermiston H.S.-Main Gym 600 S 1st St, Hermiston
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 7:00pm – 8:30pm Boys Varsity Basketball @ Eisenhower HS**
Where: Eisenhower H.S.-Main Gym 611 S 44th Ave, Yakima, WA 98908
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 7:00pm – 8:30pm Boys Varsity Wrestling vs Kamiakin HS**
Where: Hermiston H.S.-Main Gym 600 S 1st St, Hermiston
Calendar: Board Members
Created by: Rosa Cerda-Diaz

Wed Dec 10, 2025

- 4:00pm – 6:30pm ALMS Boys Basketball B Team**
Where: Armand Larive Middle School Main Gym
Calendar: Board Members
Created by: Rosa Cerda-Diaz
- 4:00pm – 6:30pm ALMS Boys Basketball B Team**
Where: Armand Larive Middle School Auxiliary Gym
Calendar: Board Members
Created by: Rosa Cerda-Diaz

BOARD MEMBERS CALENDAR

Thu Dec 11, 2025

3:00pm – 5:00pm Girls Varsity Bowling vs Kamiakin HS

Where: Desert Lanes Bowling Alley, 1545 N 1st St Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

3:30pm – 6:00pm Sandstone Boys Basketball

Where: Sandstone Middle School Gym1 & Gym2

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:00pm – 8:00pm Armand Larive MS Winter Concert

Where: Armand Larive Middle School-Band Room, Choir Room

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:00pm – 8:00pm Sandstone MS Band Concert

Where: Sandstone Middle School-Gym 400 NE 10th St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Fri Dec 12, 2025

5:45pm – 7:15pm Girls Varsity Basketball @ Pasco HS

Where: Pasco HS-Main Gym 1108 N 10th, Pasco, WA 99301

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm – 9:00pm Boys Varsity Basketball @ Pasco HS

Where: Pasco HS-Main Gym 1108 N 10th, Pasco, WA 99301

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Sat Dec 13, 2025

8:00am – 9:30pm Boys Varsity Wrestling @ Toppenish HS

Where: Wildcat Event Center, 141 Ward Rd, Toppenish WA 98948

Calendar: Board Members

Created by: Rosa Cerda-Diaz

6:30pm – 8:30pm Oregon Eastern Symphony-Nutcracker Performance

Where: Hermiston HS 600 S 1st St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

8:30am – 4:00pm Boys Varsity Wrestling @ Central Valley HS

Where: Central Valley HS 821 S Sullivan Rd, Spokane Valley, WA 99037

Calendar: Board Members

Created by: Rosa Cerda-Diaz

12:00pm – 3:00pm Boys Varsity Swimming @ Walla Walla HS

Where: Whitman College, 345 Boyer Ave, Walla Walla, WA 99362

Calendar: Board Members

Created by: Rosa Cerda-Diaz

BOARD MEMBERS CALENDAR

3:15pm – 4:45pm Girls Varsity Basketball vs Chiawana HS

Where: Hermiston H.S.-Main Gym 600 S 1st St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

5:00pm – 6:30pm Boys Varsity Basketball vs Chiawana HS

Where: Hermiston HS-Main Gym 600 S 1st St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Mon Dec 15, 2025

4:00pm – 6:15pm SMS Boys Basketball

Where: Sandstone Middle School

Calendar: Board Members

Created by: Rosa Cerda-Diaz

4:00pm – 6:30pm ALMS Boys Basketball A-B Team

Where: Armand Larive Middle School

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Tue Dec 16, 2025

3:00pm – 5:00pm Girls Varsity Bowling vs Southridge HS

Where: Desert Lanes Bowling Alley, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

4:00pm – 6:15pm SMS Boys Basketball

Where: Sandstone Middle School

Calendar: Board Members

Created by: Rosa Cerda-Diaz

4:00pm – 6:30pm ALMS Boys Basketball A Team

Where: Armand Larive Middle School-Main Gym

Calendar: Board Members

Created by: Rosa Cerda-Diaz

6:00pm – 7:00pm Girls Varsity Wrestling vs Sageview HS

Where: Hermiston HS-Main Gym, 600 S 1st St. Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:00pm – 8:30pm Boys Varsity Wrestling vs Sageview HS

Where: Hermiston HS-Main Gym, 600 S 1st St. Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Wed Dec 17, 2025

6:00pm – 7:00pm Girls Varsity Wrestling @ Walla Walla HS

Where: Walla Walla HS-Small Gym 800 Abbott Rd, Walla Walla, WA 99362

Calendar: Board Members

Created by: Rosa Cerda-Diaz

BOARD MEMBERS CALENDAR

7:00pm – 8:30pm Boys Varsity Wrestling @ Walla Walla HS

Where: Walla Walla HS-Small Gym 800 Abbott Rd, Walla Walla, WA 99362

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:00pm – 9:00pm Band & Choir Concert

Where: Hermiston HS-Main Gym 600 S 1st St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Thu Dec 18, 2025

7:00am-8:00am HAT Morning Meeting

Where: DO

Calendar: Board Members

Created by: Rosa Cerda-Diaz

3:00pm – 4:30pm Girls Varsity Bowling vs Chiawana HS

Where: Atomic Bowl, 8125 W Argent, Pasco, WA 99301

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:00pm – 9:00pm Band & Choir Concert

Where: Hermiston HS-Main Gym 600 S 1st St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Fri Dec 19, 2025

7:00am – 7:00pm Boys Varsity Wrestling @ Pasco HS

Where: Pasco HS-Main Gym 1108 N 10th Ave, Pasco, WA 99301

Calendar: Board Members

Created by: Rosa Cerda-Diaz

5:45pm – 7:30pm Girls Varsity Basketball @ Hanford HS

Where: Hanford HS-Main Gym 450 Hanford St, Richland, WA 99352

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm – 9:30pm Boys Varsity Basketball @ Hanford HS

Where: Hanford HS-Main Gym 450 Hanford St, Richland, WA 99352

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Sat Dec 20, 2025

12:00pm – 3:00pm Boys Varsity Swimming @ Walla Walla HS

Where: Whitman College-Harvey Pool, 345 Boyer Ave, Walla Walla, WA 99362

Calendar: Board Members

Created by: Rosa Cerda-Diaz

3:15pm – 4:45pm Girls Varsity Basketball vs Walla Walla HS

Where: Hermiston HS-Main Gym 600 S 1st St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

BOARD MEMBERS CALENDAR

5:00pm – 6:30pm Boys Varsity Basketball vs Walla Walla HS

Where: Hermiston HS-Main Gym 600 S 1st St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Mon Dec 22, 2025

■ **Winter Break Dec. 22, 2025, to Jan. 2, 2026**

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Mon Dec 29, 2025

■ **Winter Break Dec. 22, 2025, to Jan. 2, 2026**

Calendar: Board Members

Created by: Rosa Cerda-Diaz

8:00am – 1:00pm Girls Varsity Wrestling @ Hanford HS

Where: Hanford HS-Main Gym 450 Hanford St, Richland, WA 99352

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Tue Dec 30, 2025

■ **Winter Break Dec. 22, 2025, to Jan. 2, 2026**

Calendar: Board Members

Created by: Rosa Cerda-Diaz

12:00pm – 4:00pm Boys Varsity Swimming @ Walla Walla HS

Where: Whitman College-Harvey Pool, 345 Boyer Ave, Walla Walla, WA 99362

Calendar: Board Members

Created by: Rosa Cerda-Diaz

8:00pm – 1:00am Boys Varsity Wrestling @ Hanford HS

Where: Hanford HS-Main Gym 450 Hanford St, Richland, WA 99352

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Fri Jan 2, 2026

■ **Winter Break Dec. 22, 2025, to Jan. 2, 2026**

Calendar: Board Members

Created by: Rosa Cerda-Diaz

5:45pm – 7:30pm Girls Varsity Basketball @ Sageview HS

Where: Sageview HS-Main Gym 6091 Burns Rd, Pasco, WA 99301

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm – 9:15pm Girls Varsity Basketball @ Sageview HS

Where: Sageview HS-Main Gym 6091 Burns Rd, Pasco, WA 99301

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Mon Jan 5, 2026

■ **8:15am-9:15am Board Finance Committee Meeting**

Where: DO

Calendar: Board Members

Created by: Rosa Cerda-Diaz

BOARD MEMBERS CALENDAR

Tue Jan 6, 2026

3:30pm – 5:30pm Girls Varsity Bowling vs Sageview HS

Where: Atomic Bowl, 624 Wellsian Way, Richland, WA 99352

Calendar: Board Members

Created by: Rosa Cerda-Diaz

5:00pm – 8:00pm Boys Varsity Swimming vs Walla Walla HS

Where: Whitman College-Harvey Pool, 345 Boyer Ave, Walla Walla, WA 99362

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm – 9:00pm Boys Varsity Basketball vs Kennewick HS

Where: Hermiston HS-Main Gym 600 S 1st St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Thu Jan 8, 2026

3:00pm – 5:00pm Girls Varsity Bowling vs Kennewick HS

Where: Desert Lanes Bowling Alley, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

6:00pm – 7:00pm Girls Varsity Wrestling vs Kennewick HS

Where: Hermiston HS-Main Gym 600 S 1st St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:00pm – 8:30pm Boys Varsity Wrestling vs Kennewick HS

Where: Hermiston HS-Main Gym 600 S 1st St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Fri Jan 9, 2026

3:00pm – 9:00pm Girls Varsity Wrestling vs Kelso HS

Where: KHS-Main Gym 1904 Allen St, Kelso, WA 98626

Calendar: Board Members

Created by: Rosa Cerda-Diaz

5:45pm – 7:15pm Girls Varsity Basketball @ Southridge HS

Where: Southridge HS-Main Gym 3520 Southridge Blvd, Kennewick, WA 99338

Calendar: Board Members

Created by: Rosa Cerda-Diaz

7:30pm – 9:30pm Boys Varsity Basketball @ Southridge HS

Where: Southridge HS-Main Gym 3520 Southridge Blvd, Kennewick, WA 99338

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Sat Jan 10, 2026

3:15pm – 4:45pm Girls Varsity Basketball @ Richland HS

Where: Hermiston HS-Main Gym 600 S 1st St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

BOARD MEMBERS CALENDAR

5:00pm – 6:30pm Girls Varsity Basketball @ Richland HS

Where: Hermiston HS-Main Gym 600 S 1st St, Hermiston

Calendar: Board Members

Created by: Rosa Cerda-Diaz

Mon Jan 12, 2026

6:00pm-8:00pm Regular Board Meeting

Where: DO

Calendar: Board Members

Created by: Rosa Cerda-Diaz

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

December 8, 2025

EXECUTIVE SESSION

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

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

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

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

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