

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Financial Statements
June 30, 2024

Cockburn & McClintock, LLC
Certified Public Accountants
116 S.E Second St.
P.O. Box 1579
Pendleton, OR 97801

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

District Officials
Fiscal Year Ended June 30, 2024

<u>Elected Officials:</u>	<u>Address</u>	<u>Term Expires</u>
Travis Eynon <i>Board Director</i>	P.O. Box 1535 Umatilla, Oregon 97882	2025
Jon Lorence <i>Board Director</i>	81670 Oxbow Lane Umatilla, Oregon 97882	2027
Toby Cranston <i>Board Vice-Chair</i>	80935 Cooney Lane Hermiston, Oregon 97838	2027
Steve Warr <i>Board Director</i>	30772 Bowdin Lane Hermiston, Oregon 97838	2027
Jorge Meza <i>Board Director</i>	2677 Blue Jay St. Umatilla, Oregon 97882	2025
Lesly Claustro-Sanguino <i>Board Chair</i>	107 Deschutes Street Umatilla, Oregon 97882	2025
Josiah Barron <i>Board Director</i>	457 Stephens Ave. Umatilla, Oregon 97882	2025

Appointed Officials:

Heidi Sipe <i>Superintendent and Clerk</i>	Kim Gilsdorf <i>Business Manager and Deputy Clerk</i>	
Bob Lorence <i>High School Principal</i>	Rick Cotterell <i>Middle School Principal</i>	Nicole Coyle <i>Elementary School Principal</i>

District Contact Information:

1001 6th Street
Umatilla, Oregon 97882
(541) 922-6500
<http://www.umatilla.k12.or.us/>

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

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Umatilla County, Oregon

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FINANCIAL SECTION

Cockburn & McClintock, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERSHIPS
AMERICAN INSTITUTE OF CPA'S
OREGON SOCIETY OF CPA'S
AICPA - PRIVATE COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Education and Management
Umatilla School District #6R
Umatilla, Oregon 97882

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla School District #6R (the District), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Umatilla School District #6R as of June 30, 2024, and the respective changes in financial position—modified cash basis and the related budgetary comparison for the General Fund, thereof for the fiscal year then ended in accordance with the basis of accounting described in Note 1.

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 Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District 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.

Emphasis of Matter-Basis of Accounting

We draw attention to Note 1D of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible 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 District'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.

Auditor's 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 auditor's 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 District'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 District'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.

Report on Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The management's discussion and analysis, combining nonmajor fund financial statements, budgetary comparison schedules, and other financial schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 combining nonmajor fund financial statements, budgetary comparison schedules, other financial schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2024, on our consideration of the District'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 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 the District's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated December 15, 2024 on our consideration of the District's compliance with the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-320. 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.

Cockburn & McClintock, LLC



Kylie M. McClintock, CPA
Licensed Municipal Auditor

Pendleton, Oregon
December 15, 2024

Other Information:
Management's Discussion and Analysis

Umatilla School District #6R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024

As management of Umatilla School District #6R, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024. We encourage readers to consider the information presented here in conjunction with additional information in the District's financial statements, which follow this narrative.

FINANCIAL HIGHLIGHTS

- The assets of the District exceed its liabilities at June 30, 2024 by nearly \$5.4 million. Of this amount, \$9.8 million represents the District's net investment in capital assets, nearly \$2.5 million is restricted and an unrestricted *deficit* of \$6.9 million. Since the sale of the 2022 general obligation bonds in May 2023, most of the bond project work completed was related to the construction soft costs. A significant portion of the district's investments are related to unspent bond proceeds.
- The District's total net position decreased by \$963 thousand for the fiscal year.
- At June 30, 2024, the District's governmental funds reported combined ending fund balances of \$51.5 million, a decrease of \$2.6 million from the prior year. This corresponds with the spend down of bond project funds and debt payments, which are partially offset by improved property tax collections and investment earnings. Of the total amount, nearly \$273 thousand is available for spending at the district's discretion.
- The new pre-school and alternative education building was placed into service on June 30, 2024. The building was in operation for the current school year.
- Most of the year was committed to the design, engineering and project management costs related to the multiple bond projects. At June 30, 2024, the District had \$44.6 million available along with the \$4 million matching dollars from the Oregon School Capital Improvement Matching (OSCIM) Program. The HVAC renovations at McNary Heights Elementary School began in June 2024, and the construction of the new intermediate and Career Technical Education buildings are set to begin in the fall of 2024.
- The seismic retrofit project at Clara Brownell Middle School gymnasium began in the spring of 2024 and is scheduled for completion by December 31, 2024. This project is funded by a \$2.4 million Seismic Rehabilitation Grant through Business Oregon.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$508 thousand or 2.7% of total general fund expenditures for the fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This management 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) District-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the basic financial statements, this report also contains supplementary information that will enhance the reader's understanding of the financial condition of the District.

The first two statements (Exhibits 1 and 2) in the basic financial statements are the District-wide Financial Statements. They provide both short and long-term information about the District's financial status.

Umatilla School District #6R
MANAGEMENT’S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024

The next statements (Exhibits 3 through 6) are Fund Financial Statements. These statements focus on the activities of the individual parts of the District. These statements provide more detail than the District-wide statements. There are two parts to the Fund Financial Statements: the governmental funds statements and the budgetary comparison statements.

The notes to the basic financial statements provide additional information that is important to a full understanding of the District-Wide and Fund financial statements. In addition to the basic financial statements and accompanying notes, the District provides supplementary and required budgetary information.

DISTRICT-WIDE FINANCIAL STATEMENTS – The District-wide financial statements are designed to provide readers with a broad overview of the District’s finances, similar in format to financial statements of a private-sector business. The District-wide statements provide short and long-term information about the District’s financial status as a whole. 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 at year-end. Net position is what remains after the liabilities have been paid or otherwise satisfied. 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 year by tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs.

The District-wide financial statements can be found on pages 11-12 of this report.

FUND FINANCIAL STATEMENTS – The fund financial statements provide a more detailed look at the District’s most significant activities. 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 School District #6R, like other governmental entities in the State of Oregon, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the Oregon Revised Statutes.

Governmental Funds – The governmental funds are used to account for those functions reported as governmental activities in the District-wide financial statements. All of the District’s basic services are accounted for in governmental funds. These funds focus on assets that are readily converted into cash flow in and out, and monies left at year-end that will be available for spending in the next fiscal year. The District reports its governmental funds using an accounting method called *cash accounting*, which provides a short-term spending focus.

The District adopts an annual budget for all of its funds, as required by the Oregon Revised Statutes. The annual budget incorporates input from the citizens of the District, District management, and the School Board about which services to provide and how to pay for them.

The District maintains 41 individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis. The General Fund and the 2022 G.O. Capital Fund are considered “major” funds under the GASB 34 “major” fund focus. The other 39 governmental funds are reported separately in the Governmental Funds Financial Statements under the heading “Nonmajor Governmental Funds” if they have

**Umatilla School District #6R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024**

revenue or expenditure activity. Individual fund financial data for each of the Nonmajor governmental funds is provided as Supplementary Information.

The basic governmental fund financial statements can be found on pages 13 through 18 of this report.

NOTES TO THE FINANCIAL STATEMENTS – The notes provide additional information that is essential to a full understanding of the data provided in the District-wide and fund financial statements. The notes to the financial statements can be found on pages 18-41 of this report.

SUPPLEMENTARY INFORMATION – The combining nonmajor fund financial statements referred to earlier in connection with non-major governmental funds are presented as Supplementary Information on pages 42-49 of this report.

Additional Supplementary Information on pages 50-89 reflects budgetary comparison schedules, individually, of all District Non-Major Funds for the fiscal year ending June 30, 2024.

DISTRICT-WIDE FINANCIAL ANALYSIS

The following reflects condensed information on the District's net position:

Net Position			
	June 30, 2024	June 30, 2023	Increase / (Decrease)
<u>Assets</u>			
Cash and Cash Equivalents	\$ 51,528,406	\$ 54,152,309	\$ (2,623,903)
Capital Assets, Net			
Land	139,265	139,265	-
Construction in Progress	472,004	89,160	382,844
District Buildings and Improvements	20,983,048	21,443,947	(460,899)
Equipment and Vehicles	1,335,599	1,181,214	154,385
Total Assets	<u>74,458,322</u>	<u>77,005,895</u>	<u>(2,547,573)</u>
<u>Liabilities</u>			
Current Portion of Debt	1,627,836	1,364,642	263,194
Long-Term Debt	64,941,074	66,681,913	(1,740,839)
Total Liabilities	<u>66,568,910</u>	<u>68,046,555</u>	<u>(1,477,645)</u>
<u>Deferred Inflows of Resources</u>			
Deferred Premium on Refunding, Net	2,509,162	2,615,897	(106,735)
<u>Net Position</u>			
Net Investment in Capital Assets	9,838,879	11,602,852	(1,763,973)
Restricted for Debt Service	266,640	226,177	40,463
Restricted for Other Purposes	2,183,957	2,201,385	(17,428)
Unrestricted (Deficit)	(6,909,226)	(7,686,971)	777,745
Total Net Position	<u>\$ 5,380,250</u>	<u>\$ 6,343,443</u>	<u>\$ (963,193)</u>

**Umatilla School District #6R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024**

DISTRICT-WIDE FINANCIAL ANALYSIS (Continued)

As noted earlier, net position may serve over time as one useful indicator of a District's financial condition. The assets of the District exceeded liabilities by \$5.4 million as of June 30, 2024. The net position is concentrated in cash and capital assets. With the construction projects in the initial planning and designing stages, the bulk of the District's cash is concentrated in bond proceeds. The new preschool/alternative education building was placed into service, replacing the 1976 building. Other capital improvements included the installation of a new HVAC system at the District Office and new playground equipment at McNary Heights ES. At Umatilla HS, new equipment includes football sled runners, a new personal simulation system, a laser cutter and engraver machine, and some band instruments. The District uses the capital assets to provide services to students, staff and other District residents; consequently, these assets are not available for future spending. The District does carry current and long-term debt related to capital assets and the State pension program.

Change in Net Position

	June 30, 2024	June 30, 2023	Increase / (Decrease)
<u>Revenues</u>			
Program Revenues:			
Charges for Services	\$ 276,116	\$ 266,616	\$ 9,500
Operating Grants and Contributions	7,195,036	6,746,302	448,734
Capital Grants and Contributions	19,570	124,880	(105,310)
General Revenues:			
Property Taxes	7,461,468	6,060,132	1,401,336
Revenue In Lieu of Taxes	-	-	-
State School Fund	13,437,214	12,955,146	482,068
County / Common School Aid	226,160	211,224	14,936
Unrestricted Federal Funds	2,456	2,902	(446)
Earnings on Investments	1,503,931	433,512	1,070,419
Loss on Disposal of Capital Asset	(7,780)	-	(7,780)
Other Revenue	174,240	275,622	(101,382)
Total Revenues	<u>30,288,411</u>	<u>27,076,336</u>	<u>3,212,075</u>
<u>Expenses</u>			
Instruction	15,175,072	14,659,402	515,670
Support Services	9,302,438	7,925,751	1,376,687
Enterprise and Community Services	1,708,303	1,505,920	202,383
Facilities Acquisition and Construction	3,431,878	565,980	2,865,898
Debt Service - Interest	1,633,913	223,545	1,410,368
Total Expenses	<u>31,251,604</u>	<u>24,880,598</u>	<u>6,371,006</u>
Change in Net Position	(963,193)	2,195,738	(3,158,931)
Net Position, Beginning	6,343,443	4,147,705	2,195,738
Net Position, Ending	<u>\$ 5,380,250</u>	<u>\$ 6,343,443</u>	<u>\$ (963,193)</u>

Umatilla School District #6R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024

DISTRICT-WIDE FINANCIAL ANALYSIS (Continued)

The significant variances in the District's net position for the year ended June 30, 2024 are as follows:

- Overall revenue increased by \$3.2 million. The bulk of the increase is due to both improved property tax collections and earned income on investments. With a significant portion of the bond proceeds invested in US Treasuries, the District benefitted from improved market returns. The COVID-19 federal grant funds utilized to address student learning loss were nearly depleted at year-end. The negotiated employment contracts were honored by the District with increases to the salary schedule and health benefits.
- Notably, the surge in Support Services represents more than a 50% rise in contracted transportation services, which is partially offset by State School Fund revenue. In anticipation of the new intermediate building opening in the 2025-26 school year, the dramatic increase was necessary to establish the new routes and begin purchasing buses.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the District's financing requirements. In particular, the unassigned fund balance can be a useful measure of a government's net resources available for future spending at the end of the fiscal year.

At June 30, 2024, the District's governmental funds reported a combined ending fund balance of \$51.5 million, a decrease of \$2.6 million in comparison with the prior year.

General Fund. The General Fund, which is the chief operating fund of the District, had a fund balance of nearly \$4.7 million at June 30, 2024 compared to \$4.5 million the previous year. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$508 thousand.

Special Revenue Funds. Special Revenue Funds account for revenues and expenditures of funds restricted for specific programs and equipment. Sources of these funds are grants from public and private entities. The programs funded are primarily from federal Title grants, federal COVID-19 relief grants, state initiatives, and student body fund raising. The Child Nutrition Fund is the largest of the District's Special Revenue funds. As of June 30, 2024, the restricted fund balance totaled \$432 thousand.

Debt Service Funds. The Debt Service Fund has a fund balance of \$266 thousand, which is restricted for the payment of debt. This fund accounts for 1) the payment of the District's PERS UAL bonds and 2) payment of its General Obligation Bonds issued in 2017 and 2023.

Capital Projects Fund. The Capital Projects Fund is designated for District capital purchases and/or the improvements to buildings. Of the four funds, three are non-major governmental funds, and carry a fund balance of \$941 thousand on June 30, 2024.

**Umatilla School District #6R
MANAGEMENT’S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024**

FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS (Continued)

The fourth fund is a major fund for capital projects funded with the sale of 2022 general obligation bond proceeds. The bulk of the proceeds are purposed for a new intermediate school building (grades 4-6), a new CTE building at the High School, updates to CTE building at Clara Brownell MS and renovations at McNary Heights ES to become a K-3 school. Construction of the new buildings is estimated to begin the fall of 2024. The Fund reported an ending fund balance of \$44.6 million.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund budget is primarily driven by the State School Support, which depends heavily on property tax collections, the State School Fund and District enrollment. The State School Fund – General Support provided 69.5% of the District’s program resources in the General Fund. With property taxes and other formula revenue, the percentage rises to 96%. In the first year of the 2023-25 biennium, the District received 49% of a \$10.2 billion State School Fund allocation, and the 2023-2024 enrollment dipped to 1,380 with about 17 less students compared to the prior year’s enrollment of 1,397.

Improved salaries and benefits were honored through negotiated agreements for current staff. PERS rates increased from 10.14% to 11.33% for Tier 1/Tier 2 employees and from 7.03% to 8.49% for OPSRP employees in the first year of the 2023-25 biennium.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District had \$22.9 million invested in a broad range of capital assets, including land, buildings and furnishing, fixtures and equipment. This amount represents a net increase (including additions, deletions, and depreciation) of \$76 thousand from the previous year.

The new preschool/alternative education building was placed into service, replacing the 1976 building. Notable capital improvements included the installation of a new HVAC system at the District Office and new playground equipment at McNary Heights ES. At Umatilla HS, new equipment includes football sled runners, a new personal simulation system, a laser cutter and engraver machine, and some band instruments. Additionally, three Toyota Highlanders were purchased and added to the District fleet. The decrease in net capital assets is due to depreciation of assets exceeding current year additions.

Capital Assets, Net of Accumulated Depreciation

	June 30, 2024	June 30, 2023	Increase / (Decrease)
Land	\$ 139,265	\$ 139,265	\$ -
Construction in Progress	472,004	89,160	382,844
District Buildings and Improvements	20,983,048	21,443,947	(460,899)
Vehicles and Equipment	1,335,599	1,181,214	154,385
Total	\$ 22,929,916	\$ 22,853,586	\$ 76,330

**Umatilla School District #6R
MANAGEMENT’S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2024**

Debt Administration

As shown in the table below, at the end of this year, the District had \$66.5 million of outstanding debt. The District paid all of the required debt payments according to the debt instruments. See Note 6 of the Notes to the Financial Statements for more information on long-term debt obligations.

Outstanding Long-Term Debt Obligations

	June 30, 2024	June 30, 2023	Increase / (Decrease)
Series 2017 GO Bonds	\$ 9,876,824	\$ 10,496,824	\$ (620,000)
2003 Limited Tax Pension Bonds	1,640,000	2,015,000	(375,000)
2022 GO Bond	45,199,758	45,199,758	-
2021A Pension Bonds	9,730,000	10,095,000	(365,000)
TEQ Lease	122,328	239,973	(117,645)
Total	\$ 66,568,910	\$ 68,046,555	\$ (1,477,645)

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

The 2024-2025 budget is supported by 51% of the State’s \$10.2B Basic School Support. The District also utilizes improved funding of state grants and initiatives through the Student Investment Act, High School Success and the Early Literacy Grant. The grants provide for enhancements to instructional programs, continued operation of student support systems, and career exploration. Since the federal COVID-19 funding has been nearly depleted, the District is learning to balance and adapt available funding to the student needs and ensure continuity of program offerings.

With student enrollment similar to 2023-2024, the budget was estimated with 1,395 enrolled students. The District budget honored negotiated agreements to salaries and health insurance for all staff. PERS rates remain flat in the second year of the 2023-2025 biennium at 11.33% on Tier 1/Tier 2 employees and 8.49% on OPSRP employees.

The construction of the new intermediate school and career technical education buildings are slated to begin in the fall of 2024, and the bulk of the budget includes appropriations in capital construction and improvement projects.

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 provided in this report or request for additional information should be addressed to the District’s Business Manager at 1001 Sixth Street, Umatilla, Oregon 97882.

Basic Financial Statements

District-Wide Financial Statements

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Statement of Net Position - Modified Cash Basis
June 30, 2024

	<u>Governmental Activities</u>
<u>Assets</u>	
Current Assets:	
Cash and Investments	\$ <u>51,528,406</u>
Noncurrent Assets:	
Capital Assets, Net	
Land	139,265
Construction in Progress	472,004
District Buildings and Improvements	20,983,048
Equipment and Vehicles	<u>1,335,599</u>
Total Noncurrent Assets	<u>22,929,916</u>
Total Assets	<u>74,458,322</u>
<u>Liabilities</u>	
Current Liabilities:	
Current Portion of Long-Term Debt	1,627,836
Noncurrent Liabilities:	
Bonds Payable Due in More Than One Year	<u>64,941,074</u>
Total Liabilities	<u>66,568,910</u>
<u>Deferred Inflows of Resources</u>	
Premium Received on Debt Refunding, Net	<u>2,509,162</u>
<u>Net Position</u>	
Net Investment in Capital Assets	9,838,879
Restricted for Debt Service	266,640
Restricted for Other Purposes	2,183,957
Unrestricted (Deficit)	<u>(6,909,226)</u>
Total Net Position	\$ <u><u>5,380,250</u></u>

The accompanying notes are an integral part of the financial statements

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Statement of Activities - Modified Cash Basis
Fiscal Year Ended June 30, 2024

Functions / Programs:	Expenses	Program Revenues			Net (Expense) / Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction:					
Regular Programs	\$ 11,399,118	\$ 133,393	\$ 2,228,741	\$ -	\$ (9,036,984)
Special Programs	3,775,927	-	1,470,893	-	(2,305,034)
Total Instruction	15,175,045	133,393	3,699,634	-	(11,342,018)
Support Services:					
Student Support Services	1,020,149	-	707,834	-	(312,315)
Instructional Staff Support	1,497,004	-	649,946	-	(847,058)
General Administration	761,465	-	-	-	(761,465)
School Administration	1,272,785	-	27,425	-	(1,245,360)
Business Support Services	3,763,743	-	4,643	-	(3,759,100)
Central Activities	987,317	-	286,856	-	(700,461)
Total Support Services	9,302,463	-	1,676,703	-	(7,625,760)
Enterprise and Community Services	1,708,307	142,723	1,305,800	-	(259,784)
Facilities Acquisition and Construction	3,431,879	-	512,899	19,570	(2,899,410)
Debt Service - Interest	1,633,913	-	-	-	(1,633,913)
Total Governmental Activities	\$ 31,251,607	\$ 276,116	\$ 7,195,036	\$ 19,570	(23,760,885)
General Revenues:					
					5,132,081
					2,031,555
					297,832
					13,437,214
					226,160
					2,456
					1,503,931
					(7,780)
					174,243
Total General Revenues					22,797,692
Change in Net Position					(963,193)
Net Position, Beginning					6,343,443
Net Position, Ending					\$ 5,380,250

The accompanying notes are an integral part of the financial statements

Fund Financial Statements

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Balance Sheet - Cash Basis
Governmental Funds
June 30, 2024

	General Fund	2022 GO Bond Capital Fund #455	Nonmajor Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Assets</u>				
Cash and Investments	\$ 4,460,774	\$ 44,617,035	\$ 2,450,597	\$ 51,528,406
Due From Other Funds	<u>235,383</u>	<u>-</u>	<u>-</u>	<u>235,383</u>
Total Assets	<u>\$ 4,696,157</u>	<u>\$ 44,617,035</u>	<u>\$ 2,450,597</u>	<u>\$ 51,763,789</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Due To Other Funds	\$ <u>-</u>	\$ <u>-</u>	\$ <u>235,383</u>	\$ <u>235,383</u>
Fund Balances:				
Spendable:				
Restricted	-	44,617,035	2,450,597	47,067,632
Assigned	4,188,000	-	-	4,188,000
Unassigned	<u>508,157</u>	<u>-</u>	<u>(235,383)</u>	<u>272,774</u>
Total Fund Balances	<u>4,696,157</u>	<u>44,617,035</u>	<u>2,215,214</u>	<u>51,528,406</u>
Total Liabilities and Fund Balances	<u>\$ 4,696,157</u>	<u>\$ 44,617,035</u>	<u>\$ 2,450,597</u>	<u>\$ 51,763,789</u>

The accompanying notes are an integral part of the financial statements

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Reconciliation of the Governmental Funds Balance Sheet (Cash Basis)
to the Statement of Net Position (Modified Cash Basis)
June 30, 2024

Total Fund Balances - Governmental Funds		\$ 51,528,406
<p>Capital Assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund financial statements. Amounts reported for governmental activities in the Statement of Net Position:</p>		
Governmental Capital Assets	\$ 38,238,972	
Governmental Accumulated Depreciation	<u>(15,309,056)</u>	22,929,916
<p>Premiums received on issuance of bonds are amortized over the life of the bonds in the Statement of Net Position and are not reported in the fund financial statements</p>		
		(2,509,162)
<p>Certain liabilities not due in the current year are not reported as governmental fund liabilities. These liabilities consist of:</p>		
Capital Lease Obligation	(122,328)	
OPERS UAL Bonds	(11,370,000)	
General Obligation Bonds	<u>(55,076,582)</u>	<u>(66,568,910)</u>
Total Net Position - Governmental Activities		\$ <u>5,380,250</u>

**UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon**

**Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Governmental Funds
Fiscal Year Ended June 30, 2024**

	General Fund	2022 GO Bond Capital Fund #455	Nonmajor Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Revenues</u>				
Property Taxes	\$ 5,116,256	\$ -	\$ 2,025,798	\$ 7,142,054
Other Local Taxes	-	-	297,832	297,832
Intergovernmental	13,689,532	-	7,128,876	20,818,408
Charges for Services	17,519	-	1,322,101	1,339,620
Contributions and Donations	16,487	-	67,122	83,609
Earnings on Investments	371,891	1,084,952	47,090	1,503,933
Other Revenue	101,501	-	72,738	174,239
	<u>19,313,186</u>	<u>1,084,952</u>	<u>10,961,557</u>	<u>31,359,695</u>
<u>Expenditures</u>				
Current:				
Instruction:				
Regular Programs	9,061,472	-	2,380,894	11,442,366
Special Programs	2,559,727	-	1,261,614	3,821,341
	<u>11,621,199</u>	<u>-</u>	<u>3,642,508</u>	<u>15,263,707</u>
Support Services:				
Student Support Services	286,119	-	708,701	994,820
Instructional Staff Support	792,394	-	718,771	1,511,165
General Administration	754,017	-	-	754,017
School Administration	1,289,271	-	-	1,289,271
Business Support Services	3,591,628	-	49,744	3,641,372
Central Activities	718,957	-	296,694	1,015,651
	<u>7,432,386</u>	<u>-</u>	<u>1,773,910</u>	<u>9,206,296</u>
Enterprise and Community Services	18,568	-	1,635,978	1,654,546
Facilities Acquisition and Construction	-	3,385,576	46,303	3,431,879
Capital Outlay	80,563	384,059	861,900	1,326,522
Debt Service:				
Principal	-	-	1,360,000	1,360,000
Interest	-	-	1,740,648	1,740,648
	<u>-</u>	<u>-</u>	<u>3,100,648</u>	<u>3,100,648</u>
Total Expenditures	<u>19,152,716</u>	<u>3,769,635</u>	<u>11,061,247</u>	<u>33,983,598</u>
Net Change in Fund Balances	160,470	(2,684,683)	(99,690)	(2,623,903)
Fund Balances, Beginning	4,535,687	47,301,718	2,314,904	54,152,309
Fund Balances, Ending	\$ <u>4,696,157</u>	\$ <u>44,617,035</u>	\$ <u>2,215,214</u>	\$ <u>51,528,406</u>

The accompanying notes are an integral part of the financial statements

UMATILLA SCHOOL DISTRICT #6R
 Umatilla County, Oregon

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes
 in Fund Balances (Cash Basis) to the Statement of Activities (Modified Cash Basis)
 Fiscal Year Ended June 30, 2024

Net Change in Fund Balances - Total Government Funds	\$	(2,623,903)
<p>The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.</p>		
Capital outlay reported in governmental fund financial statements	\$	1,326,522
Depreciation expense reported in the Statement of Activities		<u>(1,242,412)</u>
Amount by which depreciation expense exceeds capital outlay.		84,110
Premiums received on issuance of bonds are amortized over the life of the bonds in the Statement of Activities and are reported as expenditures in the governmental funds		106,735
Amount by which depreciated cost basis of capital assets disposed is not reflected as a loss disposed is disposed is not reflected as a loss in the Statement of Activities and is not recorded in the governmental funds statement.		(7,780)
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction of long-term debt in the Statement of Net Position and does not affect the Statement of Activities.		
The amount of long-term debt principal payments in the current year		<u>1,477,645</u>
Change in Net Position - Governmental Activities	\$	<u><u>(963,193)</u></u>

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Statement
General Fund
Fiscal Year Ended June 30, 2024

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>				
Property Taxes	\$ 4,775,300	\$ 4,775,300	\$ 5,116,256	\$ 340,956
Intergovernmental	13,755,000	13,755,000	13,689,532	(65,468)
Charges for Services	27,000	27,000	17,519	(9,481)
Contributions and Donations	500	500	16,487	15,987
Earnings on Investments	125,000	125,000	371,891	246,891
Other Revenue	35,000	35,000	101,501	66,501
	<u>18,717,800</u>	<u>18,717,800</u>	<u>19,313,186</u>	<u>595,386</u>
<u>Expenditures</u>				
Instruction	13,680,893	13,380,893	11,629,049	1,751,844
Support Services	9,251,210	8,601,210	7,505,099	1,096,111
Enterprise & Community Services	18,697	18,697	18,568	129
Contingencies	662,000	1,612,000	-	1,612,000
	<u>23,612,800</u>	<u>23,612,800</u>	<u>19,152,716</u>	<u>4,460,084</u>
Net Change in Fund Balance	(4,895,000)	(4,895,000)	160,470	(3,864,698)
Fund Balance, Beginning	4,895,000	4,895,000	4,535,687	(359,313)
Fund Balance, Ending	\$ <u>-</u>	\$ <u>-</u>	\$ <u>4,696,157</u>	\$ <u>4,696,157</u>

The accompanying notes are an integral part of the financial statements

Notes to the Financial Statements

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2024

Note 1 – Summary of Significant Accounting Policies

The accounting policies of Umatilla School District #6R (the District), have been established in conformity with the modified cash basis of accounting, as discussed in Note 1D below, which is a basis of accounting other than accounting principles generally accepted in the United States of America (U.S. GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing U.S. GAAP for state and local governments through its pronouncements (Statements and Interpretations). These modified cash basis financial statements generally meet the presentation and disclosure requirements applicable to U.S. GAAP, in substance, but are limited to the elements presented in the financial statements and the constraints of the measurements and recognition criteria of the modified cash basis of accounting. The following is a summary of the most significant accounting policies:

A. Reporting Entity

School districts in the State of Oregon are created by legislative action. Umatilla School District #6R, Umatilla County, Oregon, operates under a School Board-Superintendent form of government and provides education for grades K-12. The District consists of four separate school sites with financial information from the sites consolidated into one financial report.

A seven-member board exercises governance responsibilities over all activities related to public elementary and secondary school education within the jurisdiction set by the State of Oregon. The board receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. Board members are elected by the public and have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters. As required by the modified cash basis of accounting, all significant activities and organizations have been included in the basic financial statements. Component units, as established by GASB Statement No. 61, are separate organizations that would be included in the District's reporting entity because of the significance of their operational or financial relationships with the District. Based on these criteria, there are no component units.

B. Basic Financial Statements – District-Wide Statements

The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government and are reported on a modified cash, economic resource basis, which recognizes all long-term assets as well as long-term debt.

The Statement of Net Position presents the financial condition of the governmental activities of the District at year-end. The Statement of Activities demonstrates the degree to which the direct expenditures of a given function or segment are offset by program revenues. Direct expenditures are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contribution that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

This District-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures of either fund category or the governmental combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

The funds of the financial reporting entity are described below:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The District reports these major governmental funds and fund types:

General Fund

The General Fund is the primary operating fund of the District and always classified as a major fund. It accounts for all financial resources of the District except those required to be accounted for in another fund. The primary revenue sources are taxes and state aid.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes. The District has 34 special revenue funds.

Debt Service Funds

Debt service funds account for the accumulation of financial resources for the payment of interest and principal on the general long-term debt of the District. Ad valorem taxes are used for the payment of principal and interest on the District's outstanding general obligation bonds. The District has two debt service funds.

Capital Project Funds

Capital project funds are used to account for resources reserved for facilities acquisition and construction. Principal revenue sources are proceeds from issuance of general obligation bonds and earnings on investments. The District has four capital project funds.

The activities reported in these funds are reported as governmental activities in the District-wide financial statements.

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 1 – Summary of Significant Accounting Policies (Continued)

C. Basic Financial Statements – Fund Financial Statements (Continued)

Major and Nonmajor Funds

The funds are further classified as major or nonmajor as follows:

<u>Major Fund</u>	<u>Brief Description</u>
General Fund	As discussed above, the general fund will always be classified as major.
2022 G.O. Capital Fund	Accounts for funds restricted for capital projects, improvements, and major building repairs

The remainder of the District’s funds are classified as nonmajor funds.

D. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

In the District-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified cash basis of accounting, as defined below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus, as applied to the modified cash basis of accounting, is used as appropriate:

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting

In the District-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the modified cash basis of accounting, which is a basis of accounting other than U.S. GAAP as established by GASB. This basis of accounting recognizes assets, liabilities, net position/fund equity, revenues, and expenditures resulting from cash transactions, with the following modifications:

- Property and equipment purchased for cash is capitalized in the Statement of Net Position and depreciation expenditure is recorded as an allocated expenditure in the Statement of Activities.
- Long-term debt obligations of the District are recorded as a liability in the Statement of Net Position and annual payments of principal on these obligations reduces the liability.

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 1 – Summary of Significant Accounting Policies (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

As a result of the use of this basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue billed for or provided services not yet collected) and certain liabilities and their related expenditures (such as accounts payable and expenditures for goods and services received but not yet paid, and accrued expenditures and liabilities) are not recorded in these financial statements. In addition, other economic assets, deferred outflows, liabilities, and deferred inflows that do not arise from a cash transaction or event are not reported, and the measurement of reported assets and liabilities does not include an adjustment to fair value.

If the District utilized the financial reporting framework recognized as U.S. GAAP, the fund financial statements for governmental funds would use the modified accrual basis of accounting. All District-wide financials would be presented on the accrual basis of accounting.

E. Financial Statement Amounts

Cash, Cash Equivalents, and Investments

For the purpose of the Statement of Net Position and the Balance Sheets, the District’s “cash and cash equivalents” includes all cash on hand, demand deposits, and short-term investments with an original maturity of three months or less from the date of acquisition. All short-term cash surpluses are maintained in a cash and investment pool and allocated to each fund based on month end deposit and investment balances. Short-term investments are reported at cost which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

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.

Investments are stated at cost basis.

Property Taxes

The District is responsible for levying property taxes, with the taxes collected by the County. Taxes are levied on September 1 based on assessed values at July 1. Property tax payments are due in three installments—November 15, February 15, and May 15. Taxes are considered delinquent 60 days after their due date and become a lien on the property at that time.

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Interfund Activity

The District maintains a cash pool that is available for use by all funds. The cash pool account is maintained in the General Fund, while activity between funds utilizing this cash account is referred to as “Due To / From Other Funds” in each fund at the end of each fiscal year in the fund financial statements. All interfund loan balances are considered current and are eliminated in the District-wide financial statements.

Inventories

Supplies inventory is valued at cost using first-in, first-out (FIFO) method. Supplies inventory is not accrued, since the modified cash basis of accounting is used. Donated commodities consumed during the year are reported as revenues and expenditures. The amount of unused supplies inventory and donated commodities at balance sheet date is considered immaterial by management for reporting purposes.

Capital Assets

Capital assets are stated at cost or estimated historical cost. Donated assets are stated at their estimated fair market value on the date donated. Capital assets are defined as assets with an initial cost of more than \$5,000 and estimated life in excess of one year. Interest incurred during construction is not capitalized. Maintenance and repairs of a routine nature are charged to expenditures as incurred and not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

<u>Asset</u>	<u>Years</u>
District Buildings and Improvements	50
Equipment and Vehicles	3-20

Leases

Leases which meet certain criteria established by the Financial Accounting Standards Board are classified as financing leases, and the assets and related liabilities are recorded at amounts equal to the lesser of the present value of minimum lease payments or the fair value of the leased property at the beginning of the respective lease term.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Deferred Outflows / Inflows of Resources

In addition to assets, the Balance Sheet and Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The District has only one type of item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the District-wide Statement of Net Position. 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 Balance Sheet and Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The District has one item that qualifies which is a deferred premium on refunding of debt. A deferred premium on refunding results from the difference in the premiums received over the par amounts of the bonds issued. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. This amount is recognized as an inflow of resources and offset to interest expense as amortized.

Compensated Absences

Compensated absences are not accrued, since the modified cash basis of accounting is used. Vacation time accrues based on years of service and is available to twelve-month employees only and is earned on employee anniversary dates. Unpaid vacation time is fully vested to employee at anniversary date, however it does not carryover and must be fully used by the next anniversary date. Any outstanding vacation leave is payable upon resignation, retirement, or death.

Long-Term Debt Obligations

In the District-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are treated as period costs in the year of issue and are shown as other financing uses.

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 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.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2024

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Retirement Plans

Substantially all employees are participants in the Oregon Public Employees Retirement Fund (OPERF), administered by the Oregon Public Employees Retirement System (OPERS). Contributions to OPERS are made on a current basis as required by the plan and are charged to expenditures / expenses as funded.

In addition, the District offers its employees a tax deferred annuity plan established pursuant to Section 403(b) of the Internal Revenue Code.

Net Position / Fund Balance

District-wide net position is divided into three components:

- Net Investment in Capital Assets—Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.
- Restricted Net Position—Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- Unrestricted Net Position—Net amount of assets, deferred outflows or resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

In the fund financial statements, governmental fund balances are classified in the following categories:

- Nonspendable—Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- Restricted—Amounts that can be spent only for specific purposes because of the District policy, state or federal laws, or externally imposed conditions by grantors or creditors.
- Committed—Amounts that can be used only for specific purposes determined by a formal action by School Board resolution.

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Net Position / Fund Balance (Continued)

- Assigned—Amounts that are designated by the Superintendent for a particular purpose but are not spendable until a budget ordinance is passed or there is a majority vote approval (for capital projects or debt service) by the School Board.

- Unassigned—All amounts not included in other spendable classifications.

The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned, or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable), and unassigned.

Encumbrances

During the year, encumbrances are recorded in the accounting records when purchase orders are issued. The use of encumbrances indicates to District employees that appropriations are committed; however, all encumbrances expire at fiscal year-end.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting required management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2024

Note 2 – Stewardship, Compliance, and Accountability

The District follows Oregon’s Local Budget Law (Chapter 294 of the Oregon Revised Statutes); the process under which the budget is adopted as described in the following paragraphs. A budget is prepared for each fund in accordance with the budgetary basis of accounting and legal requirements set forth in time Oregon Local Budget Law. The budgetary basis of accounting is substantially the same as the modified cash basis of accounting with the following features:

- Capital outlay expenditures are expensed when purchased and depreciation is not calculated,
- Debt principal is recorded as an expense when paid instead of a liability reduction, and
- Debt issuance costs are expensed when paid rather than amortized.

Budget amounts shown in the financial statements include the original and supplemental budget amounts and all appropriation transfers approved by the Board of Education. The appointed budget officer develops a proposed budget for submission to the budget committee. The operating budget includes proposed expenditures and the means for financing them for the upcoming year, along with estimates for the current year and actual data for the two preceding years.

After the proposed budget is prepared, the budget officer publishes a “Notice of Budget Committee Meeting” in at least one newspaper of general circulation. At the budget committee meeting, the budget message is delivered explaining the proposed budget and any significant changes in the District’s financial position. The budget committee meets thereafter as many times as necessary until the budget document is completed.

After approval by the budget committee and the required “Public Hearing” and prior to July 1, the budget is adopted by the Board of Education, and appropriations are enacted by resolution. The resolution establishes appropriations for each fund and expenditures cannot legally exceed these appropriations. Appropriations lapse at year-end. Consistent with Oregon Local Budget Law, expenditures are appropriated for each legally adopted annual operating budget at the following levels of control:

- Instruction
- Support Services
- Enterprise and Community Services
- Facilities Acquisition and Construction
- Other Uses (Interagency/Fund Transactions and Debt Service)
- Contingencies
- Unappropriated Ending Fund Balance

The Board of Education adopted the fiscal year ending June 30, 2024 budget on June 8, 2023 in the amount of \$87,244,276 and fiscal year ending June 30, 2025 budget on June 13, 2024 in the amount of \$86,734,273.

Budgetary appropriations may not be legally over-expended except in the case of reimbursable grant expenditures and trust monies, which could not be reasonably estimated at the time the budget was adopted. After the original budget is adopted, the Board of Education may approve appropriation transfers between levels of control. There were two amended appropriations adopted by the Board of Education during the fiscal year under audit. After budget approval, the Board of Education may approve supplemental appropriations if any occurrence, condition or need exists which had not been anticipated at the time the budget was adopted.

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 3 – State Constitutional Property Tax Limits

The State of Oregon has a constitutional limit on property taxes for schools and non-school government operations. Under the provisions of the limitation, tax revenues are separated into taxes for the public-school system and taxes for local government operations other than the public-school system. Property taxes levied for the payment of bonded indebtedness are exempt from the limitation, provided such bonds are either authorized by a specific provision of the Oregon Constitution or approved by the voters of the District for capital construction or improvements.

During May 1997, Oregon voters approved Measure 50 which limits taxes on each property by reducing the "assessed value" of each unit of property for the tax year 1998-1999 to its 1995-1996 value, less ten percent. Then a "permanent tax rate", representing the product of dividing the tax levy by the assessed value, was calculated. The new tax rates are the permanent constitutional rate limit for each jurisdiction and are used to calculate property taxes levied against each property.

The District's permanent tax rate for the fiscal year ended June 30, 2024 was \$4.9224 per \$1,000 of assessed value.

Note 4 – Deposits and Investments

Deposits

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

As of June 30, 2024, the total bank balances were \$1,768,464. 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.

A reconciliation of cash and cash equivalents:

Deposits with Financial Institutions	\$	433,030
<hr/>		
Total Cash and Cash Equivalents	\$	433,030
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**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 4 – Deposits and Investments (Continued)

Investments

Oregon statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, banker's acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Governmental Investment Pool. The District has no credit risk policy or investment policy that would further limit its investment choices.

Custodial Credit Risk - 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.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligation. 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 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- The District is required to provide information about the concentration of credit risk associated with its investments in on issue that represents 5 percent or more of the total investments, excluding investments in external investment pools or those issued an explicitly guaranteed by the U.S. Government. The District has no such investments.

Interest Rate Risk - The District's investment policy does not allow investments with maturities longer than 18 months from the date of purchase except for investments matched with specific requirements such as bond sinking funds or reserves. The District invests in U.S. Government securities and the Local Government Investment Pool. These securities will be redeemed for full value at maturity.

A reconciliation of investments:

<u>Investment Type</u>	
Oregon Local Government Investment Pool	\$ 12,839,646
US Treasuries	<u>38,255,730</u>
Total Investments	<u>\$ 51,095,376</u>

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2024

Note 5 – Capital Assets

For the fiscal year ended June 30, 2024, capital assets activity as reported in the District-wide financial statements were as follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Non-Depreciable Capital Assets:					
Land	\$ 139,265	\$ -	\$ -	\$ -	\$ 139,265
Construction in Progress	89,160	1,055,070	-	(672,226)	472,004
Total Non-Depreciable Capital Assets	228,425	1,055,070	-	(672,226)	611,269
Depreciable Capital Assets:					
Buildings & Improvements	34,295,660	27,359	(15,560)	533,832	34,841,291
Equipment & Vehicles	2,403,925	244,093	-	138,394	2,786,412
Total Depreciable Capital Assets	36,699,585	271,452	(15,560)	672,226	37,627,703
Accumulated Depreciation:					
Buildings & Improvements	(12,851,713)	(1,014,310)	7,780	-	(13,858,243)
Equipment & Vehicles	(1,222,711)	(228,102)	-	-	(1,450,813)
Total Accumulated Depreciation	(14,074,424)	(1,242,412)	7,780	-	(15,309,056)
Total Governmental Capital Assets, Net	\$ 22,853,586	\$ 84,110	\$ (7,780)	\$ -	\$ 22,929,916

Depreciation expense was charged to governmental activities as follows:

<u>Program / Function:</u>	
Regular Programs	\$ 496,606
Special Programs	148,367
Student Support Services	63,830
Instructional Staff Support	58,672
General Administration	29,275
School Administration	50,057
Business Support Services	190,398
Central Activities	107,511
Food Services	97,697
Total Depreciation Expense	\$ 1,242,413

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 6 – Long-Term Debt Obligations

During the fiscal year ended June 30, 2024, changes in long-term debt for the District are as follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
G.O. Bonds, Series 2017	\$ 10,496,824	\$ -	\$ (620,000)	\$ 9,876,824	\$ 566,076
2003 Limited Tax Pension Bonds	2,015,000	-	(375,000)	1,640,000	420,000
2021A Pension Bonds	10,095,000	-	(365,000)	9,730,000	385,000
2023 GO Bond	45,199,758	-	-	45,199,758	134,432
TEQ Lease	239,973	-	(117,645)	122,328	122,328
Total Long-Term Debt Obligations	\$ 68,046,555	\$ -	\$ (1,477,645)	\$ 66,568,910	\$ 1,627,836

Limited Tax Pension Bonds, Series 2003

The District elected to participate in a pooled bonding program, sponsored by Oregon School Boards Association (OSBA), to pay-off the District’s unfunded actuarial accounting liability as of December 31, 2000. Due to market losses and guaranteed payment streams to current and future retirees, the District’s portion of the UAAL had grown to approximately \$3,900,000 at December 31, 2000. The limited tax pension bonds were issued on October 31, 2003 with the principal amount of the issue being \$3,920,598. The bonds carry an average rate of 5.56% and first interest only payment was due June 30, 2004. Principal amounts of the issue will be redeemed beginning June 30, 2004 with final coupon payment on June 30, 2028.

The District entered into a Continuing Disclosure Undertaking, dated October 31, 2003, for its Limited Tax Pension Bonds, Series 2003. Both undertakings require the District to file a notice with the Municipal Securities Rulemaking Board in the event of a “material event”, as defined in the undertakings. The District has not experienced a “material event”, and no notice has been filed.

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 6 – Long-Term Debt Obligations (Continued)

Bonded Debt (Continued)

General Obligation Bonds, Series 2017 (Convertible Capital Appreciation Bonds)

The District issued 2017 GO Bonds, Series 2017 (Convertible Capital Appreciation Bonds) in January of 2017. The proceeds from these bonds are to be used for various capital improvement and replacements projects to District schools.

The bonds were issued as convertible capital appreciation bonds that will be automatically converted to current interest bonds on June 15, 2023. Under this method the interest thereon is scheduled to accrete and compound semi-annually on each June 15 and December 15 until June 15, 2023 at which time such accreted interest will be added to the principal and thereafter interest on such principal is scheduled to be paid semi-annually on each June 15 and December 15, commencing December 15, 2023 with an interest only payment. The first payment of principal and interest is scheduled for June 15, 2024 and the last interest and principal payment is scheduled for June 15, 2035.

During the accretion period until June 15, 2023 the bonds will carry an average interest yield percentage of 3.7015%. After the conversion date of June 15, 2023, the bonds will carry an interest rate of 5%.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2024

Note 6 – Long-Term Debt Obligations (Continued)

Bonded Debt (Continued)

Full Faith and Credit Pension Obligations, Series 2021A

The District elected to participate in a pooled bonding program to pay-off a portion of the District's unfunded actuarial accounting liability. The Series 2021 A Pension Bonds were issued on August 19, 2021 with the principal amount of the issue being \$10,705,000. The bonds carry interest rates ranging from 0.182% to 2.895% and first interest only payment was due December 30, 2021. Principal amounts of the issue will be redeemed beginning June 30, 2022 with final payment on June 30, 2040.

The District entered into a Continuing Disclosure Undertaking, dated August 19, 2021, for its Full Faith and Credit Pension Obligations, Series 2021A. Both undertakings require the District to file a notice with the Municipal Securities Rulemaking Board in the event of a "material event", as defined in the undertakings. The District has not experienced a "material event", and no notice has been filed.

General Obligation Bonds, Series 2023 A & Series 2023 B (Capital Appreciation Bonds)

The District issued \$45.2 million in general obligation bonds (Series 2023A and Series 2023B) on May 23, 2023 through United States National Bank, Corporate Trust Services. The proceeds from these bonds are for construction of a new intermediate school (grades 4-6), a new Career Technology Education building at Umatilla High School, renovations to convert McNary Heights Elementary School to a K-3 building, and other capital improvements and renovations within the district boundaries.

The bonds have various interest rates and maturities. The Series A bonds require semi-annual principal and interest payments on June 15 and December 15. The first payment is interest only, commencing on December 15, 2023. The Series A bonds carry an average interest rate of 5.00% and are scheduled to mature June 30, 2031.

The Series 2023 B bonds were issued as capital appreciation bonds and are payable only at maturity. In addition, interest payments are redeemed only at maturity and compounds semiannually. Interest only payments are due June 15 until June 15, 2025. Both principal and interest payments are held in trust at the Bank until maturity, June 15, 2043, and 2053. The Series B bonds carry an average interest rate of 3.5% to 4.93%.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2024

Note 6 – Long-Term Debt Obligations (Continued)

Bonded Debt (Continued)

Annual debt service requirements to maturity for bonded debt for the District are as follows:

Fiscal Year Ending June 30,	2003 OPERS Bonds		2017 G.O. Bonds	
	Principal	Interest	Principal	Interest
2025	\$ 420,000	\$ 91,020	\$ 566,076	\$ 753,674
2026	465,000	67,710	622,557	737,693
2027	515,000	41,902	683,402	718,598
2028	240,000	13,320	746,567	698,183
2029	-	-	813,746	674,504
2030-34	-	-	5,236,077	2,895,423
2035-37	-	-	1,208,399	457,601
Totals	\$ 1,640,000	\$ 213,952	\$ 9,876,824	\$ 6,935,676

Fiscal Year Ending June 30,	2021A OPERS Bonds		2023 G.O Bonds		Total
	Principal	Interest	Principal	Interest	
2025	\$ 385,000	\$ 217,353	\$ 134,432	\$ 716,818	\$ 3,284,373
2026	410,000	213,991	201,983	729,268	3,448,202
2027	435,000	209,465	260,697	745,553	3,609,617
2028	465,000	203,549	314,164	767,086	3,447,869
2029	495,000	196,434	372,568	793,682	3,345,934
2030-34	2,985,000	832,131	3,810,727	3,432,023	19,191,381
2035-39	4,075,000	429,549	13,305,778	4,313,777	23,790,104
2040-44	480,000	13,896	9,911,092	14,791,559	25,196,547
2045-49			9,408,225	22,119,848	50,194,525
2050-53			7,480,092	23,907,010	31,387,102
Totals	\$ 9,730,000	\$ 2,316,368	\$ 45,199,758	\$ 72,316,624	\$ 166,895,654

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 6 – Long-Term Debt Obligations (Continued)

Lease Obligations

In July of 2020 the District entered into a lease agreement with TEQ Lease, Inc. for lease-purchase of audio equipment. The lease terms call for an initial payment of \$127,196 at lease inception on August 1, 2020 and then four annual payments of the same amount, including interest at 3.89%. At end of lease term the District has the option to purchase the equipment for a bargain purchase price of \$1. Annual debt service payments are:

Fiscal Year Ending June 30,	
2025	127,196
Less: Interest	<u>(4,869)</u>
Total Principal	<u>\$ 122,328</u>

Note 7 – Pension Plan

A. Name of the Pension Plan

The Oregon Public Employees Retirement System (OPERS) is a cost-sharing multiple-employer defined benefit plan.

B. Plan Description

Employees of the School are provided with pensions through OPERS. The Oregon Legislature has delegated authority to the Public Employees Retirement Board to administer and manage the system. All benefits of the System are established by the legislature pursuant to ORS Chapters 238 and 238A. Tier One/Tier Two Retirement Benefit plan, established by ORS Chapter 238, is closed to new members hired on or after August 29, 2003. The Pension Program, established by ORS Chapter 238A, provides benefits to members hired on or after August 29, 2003. OPERS issues a publicly available Comprehensive Annual Financial Report and Actuarial Valuation that can be obtained at http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx.

C. Benefits Provided Under ORS Chapter 238 – Tier One / Tier Two

1. **Pension Benefits** – The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. 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. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2024

Note 7 – Pension Plan (Continued)

C. Benefits Provided Under ORS Chapter 238 – Tier One / Tier Two (Continued)

1. **Pension Benefits (Continued)** – 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 One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
2. **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, provided one or more of the following conditions are met:
 - The member was employed by an OPERS employer at the time of death,
 - The member died within 120 days after termination of OPERS-covered employment,
 - The member died as a result of injury sustained while employed in an OPERS-covered job, or
 - The member was on an official leave of absence from an OPERS-covered job at the time of death.
3. **Disability Benefits** – A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. 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.
4. **Benefit Changes After Retirement** – 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.

ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

D. Benefits Provided Under ORS Chapter 238A – OPSRP Pension Program (OPSRP DB)

1. **Pension Benefits** – The Pension Program (ORS Chapter 238A) 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 calculated with the following formula for members who attain normal retirement age:

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.

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 7 – Pension Plan (Continued)

D. Benefits Provided Under ORS Chapter 238A – OPSRP Pension Program (OPSRP DB) (Continued)

- 1. Pension Benefits (Continued)** – 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.
- 2. 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.
- 3. 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.
- 4. 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 in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

E. Benefits Provided Under the OPSRP Individual Account Program (OPSRP IAP)

- 1. 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.

- 2. 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.
- 3. Recordkeeping** – OPERS contracts with VOYA Financial to maintain IAP participant records.

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 7 – Pension Plan (Continued)

F. Contributions

OPERS 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. This funding policy applies to the OPERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

Employer contribution rates during the period were based on the December 31, 2021 actuarial valuation, as subsequently modified by 2015 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2023.

Employer contributions for the fiscal year ended June 30, 2024 were \$1,613,237, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2024 were: Tier One/Tier Two General Service – 11.33%, OPSRP Pension Program General Service – 8.49% percent, and OPSRP Individual Account Program – 6 percent.

During the 2002-2003 and 2021-2022 fiscal years, the District issued limited tax pension bonds, the proceeds of which were used to finance a portion of its estimated unfunded actuarial liability (see Note 6).

G. Changes in Plan Provisions During the Measurement Period

The Oregon Supreme Court on April 30, 2015, ruled that the provisions of Senate Bill 861, signed into law in October 2013, that limited the post-retirement COLA on benefits accrued prior to the signing of the law was unconstitutional. Benefits could be modified prospectively, but not retrospectively. As a result, those who retired before the bills were passed will continue to receive a COLA tied to the Consumer Price Index that normally results in a 2% increase annually. OPERS will make restoration payments to those benefit recipients.

OPERS members who have accrued benefits before and after the effective periods of the 2013 legislation will have a blended COLA rate when they retire.

This change in benefit terms were reflected in the current valuation.

H. Changes in Plan Provisions Subsequent to the Measurement Date

There was one change subsequent to the June 30, 2023 measurement date that requires disclosure, the discount rate decreased from 7.5 percent to 7.2 percent.

Note 8 – Other Post-Employment Benefits (OPEB)

OPERS Retirement Health Insurance Account (RHIA)

A. Name of the Other Post-Employment Benefit Plan

The Retirement Health Insurance Account (RHIA) is a cost-sharing multiple-employer defined other post-employment benefit plan administered by OPERS.

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 8 – Other Post-Employment Benefits (OPEB)

OPERS Retirement Health Insurance Account (RHIA) (Continued)

B. Plan Description

Eligible retirees of the District are provided a monthly contribution toward the cost of Medicare companion health insurance premiums through RHIA. This trust fund is established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) 238.420. The ORS Chapter 238 Other Post-Employment Benefit Plan is closed to new members hired on or after January 1, 2004. OPERS issues a publicly available financial report that can be obtained at http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx.

C. Benefits Provided Under ORS Chapter 238.420 – Retiree Healthcare

- 1. Plan Benefits** – ORS 238.420 require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. 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 OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan.

- 2. Death Benefits** – A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

D. Contributions

The Oregon PERS Board of Trustees sets the employer contribution rate. It is based on the annual required contribution (ARC) of the combined participant employers. This is an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a closed period not to exceed 30 years.

Employer contributions to RHIA for the fiscal year ended June 30, 2024 are included in the OPERS annual pension amount in Note 7. The rates in effect for the fiscal year ended June 30, 2024 were: Tier One/Tier Two – 0 percent and OPSRP Pension Program – 0 percent.

Post-Employment Health Insurance Subsidy

A. Name of the Other Post-Employment Benefit Plan

The District offers a single-employer retiree benefit plan that provides post-employment health, dental, vision, and life insurance benefits to eligible employees and their spouses.

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 8 – Other Post-Employment Benefits (OPEB) (Continued)

Post-Employment Health Insurance Subsidy (Continued)

B. Plan Description

The District’s health insurance plan is provided through the Oregon Educators Benefit Board (OEBB). The plan offers eligible retirees health insurance coverage from the date of retirement to the Medicare availability age of 65.

C. Plan Benefits

Retired employees covered through the District’s health insurance plan receive the implicit benefit of lower health care premiums subsidized by the premium costs for active employees. This benefit is known as an “implicit rate subsidy”. The benefit relates to the assumption that the retiree is receiving a more favorable premium rate than they would otherwise be able to obtain if purchasing insurance on their own, due to being included in the same pool with OEBB’s younger and statistically healthier active employees.

D. Contributions

The benefits from this program are paid by the retired employees on a self-pay basis and the required contribution is based on projected pay-as-you go financing requirements. There is no obligation on the part of the District to fund these benefits in advance and the District does not pay for any portion of the premiums for its retirees’ health care.

Tax Sheltered Annuity

The District offers its employees a tax deferred annuity program established pursuant to Section 403(b) of the Internal Revenue Code (the Code). Contributions are made through salary reductions from participating employees up to the amounts specified in the Code. No contributions are required from the District. As of June 30, 2024, 131 employees were participating in the plan.

Note 9 – Fund Balance Reporting

The District has adopted GASB Statement No. 54. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the District’s financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources.

GASB Statement No. 54 provides for two major types of fund balances, which are non-spendable and spendable. Non-spendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. At June 30, 2024 the District did not have any fund balances that would be considered non-spendable.

In addition to the non-spendable fund balance, GASB Statement No. 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints as detailed in Note 1E.

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 9 – Fund Balance Reporting (Continued)

The District has classified its fund balances with the following hierarchy:

Restricted for Local/State/Federal Grant Programs, Debt Service and Student Fees/Activities

Oregon State Statutes, granting agency requirements, and local ordinances require that certain revenues be specifically designed for the purposes of grant programs, debt service and student activities. The funds have been included in restricted category of fund balance. The restricted fund balances totaled \$47,067,632 and represented \$1,006,161 in grant programs, \$266,640 in debt service, \$236,804 in Student Fees/Activities, and \$45,450,210 in capital outlay.

Assigned for School Operations

At year end, the assigned fund balance is \$4,188,000 which is for school operations. The assigned fund balance for school operations is for appropriation of existing unassigned fund balance at fiscal year-end to eliminate a deficit in 2024-2025 fiscal year budget.

Unassigned

The unassigned fund balance for the General Fund is \$508,157. This amount is offset by a deficit fund balance of \$235,383 in eight non-major special revenue funds. Total unassigned fund balance for the District as a whole is \$272,774 at June 30, 2024.

Note 10 – Deficit Fund Balances

At June 30, 2024, the District had the following deficit fund balances in its non-major funds:

ECIA Title I Fund # 210	\$	5,248
Safe & Drug-Free Schools Fund #216		1,188
21st CCLC Fund #217		108,729
Outdoor School Fund #218		36,751
CARES Act ESSER III Grant Fund #236		49,017
High School Success Grant Fund #239		5,310
Farm to School Fund #251		17,137
Summer Academic Support Fund # 259		12,003
Total Deficit Fund Balances	\$	235,383

The deficit balances in the above special revenue funds are a result of funds being spent prior to receipts of requested reimbursements. Future receipts to this fund should offset the deficit in the upcoming fiscal year.

Cash borrowed from the General Fund offsets the deficit and is disclosed as “Due to Other Funds” in the Balance Sheet – Cash Basis.

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2024**

Note 11 – Interfund Transfers

The following transfers between funds were budgeted and made for the year:

Fund	Transfers-In	Transfers-Out
SB 1149 Fund #207	\$ -	\$ 47,500
2016 GO Bond Capital Projects Fund #452	47,500	-
Totals	\$ 47,500	\$ 47,500

\$47,500 was transferred from the SB 1149 Fund #207 to the 2016 GO Bond Capital Projects Fund #452 to fund capital equipment.

Note 12 – Risk Management

The District is exposed to various risks or losses related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. The District purchases commercial insurance for all claims other than that represented by minimal deductible amount per loss. There have been no significant reductions in insurance coverage from coverage in prior years in any of the major categories of risk. Amounts of any settlements or claims have not exceeded insurance coverage in any of the past three years.

Note 13 – Contingencies

A substantial portion of operating funding is received from the State of Oregon. State funding is determined through state-wide revenue projections that are paid to individual school districts based on pupil counts and other factors in the state school fund revenue formula. Since these projections and pupil counts fluctuate, they can cause either increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on the operations cannot be determined.

The amount of grant revenue reflected in the basic financial statements is subject to audit and adjustment by grantor agencies, principally the federal government. Any costs which are questioned or recommended to be disallowed and which ultimately result in disallowed claims may become a liability of the General Fund.

Note 14 – Evaluation of Subsequent Events

The District has evaluated subsequent events through December 15, 2024, the date which the financial statements were available to be issued. No significant events were noted other than described above.

Supplementary Information

Combining Nonmajor Fund Financial Statements

**UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon**

**Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2024**

	<u>Umatilla Sports Complex Fund #204</u>	<u>Medicaid Claiming Fund #206</u>	<u>SB 1149 Fund #207</u>	<u>ECIA Title I Fund #210</u>	<u>Safe & Drug Free Schools Fund #216</u>	<u>21st CCLC Fund #217</u>
<u>Assets</u>						
Cash and Cash Equivalents	\$ <u>3,308</u>	\$ <u>35,532</u>	\$ <u>11,232</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Due to Other funds	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>5,248</u>	\$ <u>1,188</u>	\$ <u>108,729</u>
Fund Balances:						
Spendable:						
Restricted	3,308	35,532	11,232	-	-	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,248)</u>	<u>(1,188)</u>	<u>(108,729)</u>
Total Fund Balances	<u>3,308</u>	<u>35,532</u>	<u>11,232</u>	<u>(5,248)</u>	<u>(1,188)</u>	<u>(108,729)</u>
Total Liabilities and Fund Balances	\$ <u>3,308</u>	\$ <u>35,532</u>	\$ <u>11,232</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon**

**Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2024**

	<u>Outdoor School Fund #218</u>	<u>Children's Reading Foundation Fund #223</u>	<u>ESSER III Grant Fund #236</u>	<u>High School Success Grant Fund #239</u>	<u>Child Nutrition Fund #250</u>	<u>Farm to School Fund #251</u>	<u>Student Improvement Account Fund #255</u>
<u>Assets</u>							
Cash and Cash Equivalents	\$ -	\$ 3,200	\$ -	\$ -	\$ 431,798	\$ -	\$ 281,466
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Due to Other funds	\$ 36,751	\$ -	\$ 49,017	\$ 5,310	\$ -	\$ 17,137	\$ -
Fund Balances:							
Spendable:							
Restricted	-	3,200	-	-	431,798	-	281,466
Unassigned	(36,751)	-	(49,017)	(5,310)	-	(17,137)	-
Total Fund Balances	(36,751)	3,200	(49,017)	(5,310)	431,798	(17,137)	281,466
Total Liabilities and Fund Balances	\$ -	\$ 3,200	\$ -	\$ -	\$ 431,798	\$ -	\$ 281,466

**UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon**

**Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2024**

	Youth Transition Program Fund #258	Summer Academic Support Fund #259	Education Project Grant Fund #261	Early Literacy Grant Fund #262	Daycare Center Fund #284	MHES ASB Fund #285	CBMS ASB Fund #290
<u>Assets</u>							
Cash and Cash Equivalents	\$ 31,067	\$ -	\$ 19,606	\$ 115,790	\$ 60,960	\$ 17,058	\$ 25,666
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Due to Other funds	\$ -	\$ 12,003	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances:							
Spendable:							
Restricted	31,067	-	19,606	115,790	60,960	17,058	25,666
Unassigned	-	(12,003)	-	-	-	-	-
Total Fund Balances	31,067	(12,003)	19,606	115,790	60,960	17,058	25,666
Total Liabilities and Fund Balances	\$ 31,067	\$ -	\$ 19,606	\$ 115,790	\$ 60,960	\$ 17,058	\$ 25,666

**UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon**

**Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2024**

	<u>UHS ASB Fund #295</u>	<u>Miscellaneous Grants Fund #299</u>	<u>Debt Service Fund #302</u>	<u>PERS UAL Debt Service Fund #303</u>	<u>Capital Projects Fund #451</u>	<u>2016 GO Bond Capital Projects Fund #452</u>	<u>Construction Excise Tax Fund #453</u>	<u>Total Nonmajor Governmental Funds</u>
<u>Assets</u>								
Cash and Cash Equivalents	\$ 194,080	\$ 12,202	\$ 171,658	\$ 94,982	\$ 107,817	\$ 188,116	\$ 645,059	\$ 2,450,597
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Due to Other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,383
Fund Balances:								
Spendable:								
Restricted	194,080	12,202	171,658	94,982	107,817	188,116	645,059	2,450,597
Unassigned	-	-	-	-	-	-	-	(235,383)
Total Fund Balances	194,080	12,202	171,658	94,982	107,817	188,116	645,059	2,215,214
Total Liabilities and Fund Balances	\$ 194,080	\$ 12,202	\$ 171,658	\$ 94,982	\$ 107,817	\$ 188,116	\$ 645,059	\$ 2,450,597

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2024

	CTE Career Path Fund #203	Umatilla Sports Complex Fund #204	OR TOP Fund #205	Medicaid Claiming Fund #206	SB 1149 Fund #207	ECIA Title I Fund #210	ESSA Title IA Fund#211	ECIA Title IIA Grant Fund #212	ECIA Title III Fund #214	Safe & Drug-Free Schools Fund #216	21st CCLC Fund #217
<u>Revenues</u>											
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	10,597	-	-	-	-	554,011	5,307	48,706	56,564	62,325	287,515
Charges for Services	-	-	-	-	-	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	50,864	299	-	-	-	-	-
Total Revenues	10,597	-	-	-	50,864	554,310	5,307	48,706	56,564	62,325	287,515
<u>Expenditures</u>											
Current:											
Instruction:											
Regular Programs	6,228	-	3,850	-	-	-	-	-	-	-	-
Special Programs	-	-	-	-	-	452,206	-	-	-	-	395,504
Support Services:											
Student Support Services	-	-	-	-	-	-	-	-	-	33,335	-
Instructional Staff Support	-	-	-	-	-	103,270	-	48,706	56,564	-	-
School Administration	-	-	-	-	-	-	-	-	-	-	-
Business Support Services	-	-	-	-	-	-	-	-	-	-	-
Central Activities	-	-	-	-	-	-	-	-	-	22,714	-
Enterprise and Community Services:											
Food Services	-	-	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	4,082	-	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	87,888	-	-	-	-	-	-	-
Debt Service:											
Principal	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	6,228	-	3,850	87,888	-	559,558	-	48,706	56,564	56,049	395,504
Change in Fund Balances Before Other Financing Sources / (Uses)	4,369	-	(3,850)	(87,888)	50,864	(5,248)	5,307	-	-	6,276	(107,989)
Other Financing Sources / (Uses): Transfers (To) / From Other Funds	-	-	-	-	(47,500)	-	-	-	-	-	-
Net Change in Fund Balances	4,369	-	(3,850)	(87,888)	3,364	(5,248)	5,307	-	-	6,276	(107,989)
Fund Balances, Beginning	(4,369)	3,308	3,850	123,420	7,868	-	(5,307)	-	-	(7,464)	(740)
Fund Balances, Ending	\$ -	\$ 3,308	\$ -	\$ 35,532	\$ 11,232	\$ (5,248)	\$ -	\$ -	\$ -	\$ (1,188)	\$ (108,729)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2024

	Outdoor School Fund #218	Title VIB REAP Fund #219	Title 1C Migrant Ed Fund #221	Children's Reading Foundation Fund #223	IDEA Fund #224	CARES Act ESSER II Grant Fund #235	CARES Act ESSER III Grant Fund #236
<u>Revenues</u>							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-	-	-
Intergovernmental	29,031	41,996	45,601	-	108,685	183,565	2,231,238
Charges for Services	-	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-
Total Revenues	29,031	41,996	45,601	-	108,685	183,565	2,231,238
<u>Expenditures</u>							
Current:							
Instruction:							
Regular Programs	38,164	-	-	-	-	14,529	996,125
Special Programs	-	24,663	-	-	108,685	123,830	62,310
Support Services:							
Student Support Services	-	-	-	-	-	-	520,800
Instructional Staff Support	-	-	45,601	-	-	-	10,349
School Administration	-	-	-	-	-	-	-
Business Support Services	-	-	-	-	-	45,011	4,733
Central Activities	-	-	-	-	-	-	129,289
Enterprise and Community Services:							
Food Services	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-	-	-	42,303
Capital Outlay	-	-	-	-	-	-	508,467
Debt Service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Total Expenditures	38,164	24,663	45,601	-	108,685	183,370	2,274,376
Change in Fund Balances Before							
Other Financing Sources / (Uses)	(9,133)	17,333	-	-	-	195	(43,138)
Other Financing Sources / (Uses):							
Transfers (To) / From Other Funds	-	-	-	-	-	-	-
Net Change in Fund Balances	(9,133)	17,333	-	-	-	195	(43,138)
Fund Balances, Beginning	(27,618)	(17,333)	-	3,200	-	(195)	(5,879)
Fund Balances, Ending	\$(36,751)	\$-	\$-	\$3,200	\$-	\$-	\$(49,017)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2024

	High School Success Grant Fund #239	Child Nutrition Fund #250	Farm to School Fund #251	Student Investment Account Fund #255	Youth Transition Program Fund #258	Summer Academic Support Fund #259	Education Project Grant Fund #261	Early Literacy Grant Fund #262	Oregon Healthy Schools Grant Fund #267	Daycare Center Fund #284
<u>Revenues</u>										
Property Taxes	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-	-	-	-	-	-
Intergovernmental	375,462	1,282,869	22,930	1,489,244	127,599	-	-	122,303	18,001	-
Charges for Services	-	42,967	-	-	-	-	-	-	-	99,756
Contributions and Donations	-	-	-	-	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	945	-	-	-
Other Revenue	2,270	100	-	-	-	-	-	-	1,619	-
Total Revenues	377,732	1,325,936	22,930	1,489,244	127,599	-	945	122,303	19,620	99,756
<u>Expenditures</u>										
Current:										
Instruction:										
Regular Programs	379,690	-	-	780,350	-	-	-	-	-	-
Special Programs	-	-	-	-	75,900	12,003	-	6,513	-	-
Support Services:										
Student Support Services	-	-	-	152,947	-	-	-	-	1,619	-
Instructional Staff Support	-	-	-	454,281	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-	-	-	-
Business Support Services	-	-	-	-	-	-	-	-	-	-
Central Activities	-	-	-	144,691	-	-	-	-	-	-
Enterprise and Community Services:										
Food Services	-	1,476,082	39,758	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-	116,056
Facilities Acquisition and Construction	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	72,031	-	70,220	-	-	-	-	-	-
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total Expenditures	379,690	1,548,113	39,758	1,602,489	75,900	12,003	-	6,513	1,619	116,056
Change in Fund Balances Before Other Financing Sources / (Uses)	(1,958)	(222,177)	(16,828)	(113,245)	51,699	(12,003)	945	115,790	18,001	(16,300)
Other Financing Sources / (Uses): Transfers (To) / From Other Funds	-	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	(1,958)	(222,177)	(16,828)	(113,245)	51,699	(12,003)	945	115,790	18,001	(16,300)
Fund Balances, Beginning	(3,352)	653,975	(309)	394,711	(20,632)	-	18,661	-	(18,001)	77,260
Fund Balances, Ending	\$ (5,310)	\$ 431,798	(17,137)	\$ 281,466	\$ 31,067	\$ (12,003)	\$ 19,606	\$ 115,790	\$ -	\$ 60,960

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2024

	MHES ASB Fund #285	CBMS ASB Fund #290	UHS ASB Fund #295	Miscellaneous Grants Fund #299	Debt Service Fund #302	PERS UAL Debt Service Fund #303	Capital Projects Fund #451	2016 GO Bond Capital Projects Fund #452	Construction Excise Tax Fund #453	Total Nonmajor Governmental Funds
<u>Revenues</u>										
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,025,798	\$ -	\$ -	\$ -	\$ -	\$ 2,025,798
Other Local Taxes	-	-	-	-	-	-	-	-	297,832	297,832
Intergovernmental	-	-	-	-	5,757	-	-	19,570	-	7,128,876
Charges for Services	564	12,349	102,961	-	-	1,063,504	-	-	-	1,322,101
Contributions and Donations	4,662	97	33,363	29,000	-	-	-	-	-	67,122
Earnings on Investments	4	5	38	-	36,644	9,408	-	46	-	47,090
Other Revenue	-	-	17,586	-	-	-	-	-	-	72,738
Total Revenues	5,230	12,451	153,948	29,000	2,068,199	1,072,912	-	19,616	297,832	10,961,557
<u>Expenditures</u>										
Current:										
Instruction:										
Regular Programs	8,415	6,173	132,031	15,339	-	-	-	-	-	2,380,894
Special Programs	-	-	-	-	-	-	-	-	-	1,261,614
Support Services:										
Student Support Services	-	-	-	-	-	-	-	-	-	708,701
Instructional Staff Support	-	-	-	-	-	-	-	-	-	718,771
School Administration	-	-	-	-	-	-	-	-	-	-
Business Support Services	-	-	-	-	-	-	-	-	-	49,744
Central Activities	-	-	-	-	-	-	-	-	-	296,694
Enterprise and Community Services:										
Food Services	-	-	-	-	-	-	-	-	-	1,515,840
Community Services	-	-	-	-	-	-	-	-	-	120,138
Facilities Acquisition and Construction	-	-	-	-	-	-	-	4,000	-	46,303
Capital Outlay	-	-	5,350	-	-	-	70,357	-	47,587	861,900
Debt Service:										
Principal	-	-	-	-	620,000	740,000	-	-	-	1,360,000
Interest	-	-	-	-	1,409,298	331,350	-	-	-	1,740,648
Total Expenditures	8,415	6,173	137,381	15,339	2,029,298	1,071,350	70,357	4,000	47,587	11,061,247
Change in Fund Balances Before Other Financing Sources / (Uses)	(3,185)	6,278	16,567	13,661	38,901	1,562	(70,357)	15,616	250,245	(99,690)
Other Financing Sources / (Uses): Transfers (To) / From Other Funds	-	-	-	-	-	-	-	47,500	-	-
Net Change in Fund Balances	(3,185)	6,278	16,567	13,661	38,901	1,562	(70,357)	63,116	250,245	(99,690)
Fund Balances, Beginning	20,243	19,388	177,513	(1,459)	132,757	93,420	178,174	125,000	394,814	2,314,904
Fund Balances, Ending	\$ 17,058	\$ 25,666	\$ 194,080	\$ 12,202	\$ 171,658	\$ 94,982	\$ 107,817	\$ 188,116	\$ 645,059	\$ 2,215,214

Budgetary Comparison Schedules

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
CTE Career Path Fund #203
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
State Sources:				
3299 Other Restricted Grants-in-Aid	\$ 25,050	\$ 25,050	\$ 10,597	\$ (14,453)
<u>Disbursements</u>				
Instruction:				
1131 High School Programs	25,050	25,050	6,228	18,822
Net Change in Fund Balance	-	-	4,369	4,369
Fund Balance, Beginning	-	-	(4,369)	(4,369)
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Umatilla Sports Complex Fund #204
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations	\$ 26,300	26,300	\$ -	\$ (26,300)
1990 Miscellaneous	3,000	3,000	-	(3,000)
Total Receipts	29,300	29,300	-	(29,300)
<u>Disbursements</u>				
Community Services:				
3320 Community Services	32,610	32,610	-	32,610
Net Change in Fund Balance	(3,310)	(3,310)	-	3,310
Fund Balance, Beginning	3,310	3,310	3,308	(2)
Fund Balance, Ending	\$ -	\$ -	\$ 3,308	\$ 3,308

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
OR TOP Fund #205
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
<u>Disbursements</u>				
Instruction:				
1132 High School Extracurricular	10,000	10,000	3,850	6,150
Net Change in Fund Balance	-	-	(3,850)	(3,850)
Fund Balance, Beginning	-	-	3,850	3,850
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

**UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon**

**Budgetary Comparison Schedule
Medicaid Claiming Fund #206
Fiscal Year Ended June 30, 2024**

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources				
1990 Miscellaneous	\$ 80,000	\$ 80,000	\$ -	\$ (80,000)
<u>Disbursements</u>				
Support Services:				
2130 Health Services	203,440	203,440	87,888	115,552
Net Change in Fund Balance	(123,440)	(123,440)	(87,888)	35,552
Fund Balance, Beginning	123,440	123,440	123,420	(20)
Fund Balance, Ending	\$ -	\$ -	\$ 35,532	\$ 35,532

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
SB 1149 Fund #207
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1990 Miscellaneous	\$ 40,000	\$ 40,000	\$ 50,864	\$ 10,864
<u>Disbursements</u>				
Facilities Acquisition and Construction:				
4150 Building Acquisition, Construction, and Improvement	47,500	47,500	-	47,500
Change in Fund Balance Before				
Other Financing Sources / (Uses)	(7,500)	(7,500)	50,864	58,364
Other Financing Sources / (Uses):				
Transfer to Other Funds	-	-	(47,500)	(47,500)
Net Change in Fund Balance	(7,500)	(7,500)	3,364	10,864
Fund Balance, Beginning	7,500	7,500	7,868	368
Fund Balance, Ending	\$ -	\$ -	\$ 11,232	\$ 11,232

**UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon**

**Budgetary Comparison Schedule
ECIA Title I Fund #210
Fiscal Year Ended June 30, 2024**

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources:				
1990 Miscellaneous	\$ -	\$ -	\$ 299	\$ 299
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	588,065	588,065	554,011	(34,054)
Total Receipts	588,065	588,065	554,310	(33,755)
<u>Disbursements</u>				
Instruction:				
1272 Title I	519,183	519,183	452,206	66,977
Support Services:				
2240 Instructional Support Services	59,810	59,810	103,270	(43,460)
Enterprise and Community Services:				
3300 Community Services	9,072	9,072	4,082	4,990
Total Disbursements	588,065	588,065	559,558	28,507
Net Change in Fund Balance	-	-	(5,248)	(5,248)
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ (5,248)	\$ (5,248)

**UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon**

**Budgetary Comparison Schedule
ESSA Title IA Fund #211
Fiscal Year Ended June 30, 2024**

	Budget		Actual	Variance with Final Budget	
	Original	Final			
<u>Receipts</u>					
Federal Sources:					
4500	Restricted Revenue from the Federal Government Through the State	\$ -	\$ -	\$ 5,307	\$ 5,307
<u>Disbursements</u>					
Instruction:					
1272	Title I	-	-	-	-
Support Services:					
2240	Instructional Staff Development	-	-	-	-
	Total Disbursements	-	-	-	-
	Net Change in Fund Balance	-	-	5,307	5,307
	Fund Balance, Beginning	-	-	(5,307)	(5,307)
	Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

**UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon**

**Budgetary Comparison Schedule
ECIA Title IIA Fund #212
Fiscal Year Ended June 30, 2024**

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 64,790	\$ 64,790	\$ 48,706	\$ (16,084)
<u>Disbursements</u>				
Support Services:				
2240 Instructional Staff Development	64,790	64,790	48,706	16,084
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
ECIA Title III Fund #214
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
Receipts				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 70,940	\$ 70,940	\$ 56,564	\$ (14,376)
Disbursements				
Support Services:				
2240 Instructional Staff Development	70,940	70,940	56,564	14,376
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Safe & Drug-Free Schools Fund #216
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 37,500	\$ 37,500	\$ 62,325	\$ 24,825
<u>Disbursements</u>				
Support Services:				
2110 Attendenance & Social Work Services	-	-	33,335	(33,335)
2230 Assessment & Training	5,000	5,000	-	5,000
2240 Instructional Staff Development	15,000	15,000	-	15,000
2660 Technology Services	17,500	17,500	22,714	(5,214)
Total Disbursements	37,500	37,500	56,049	(18,549)
Net Change in Fund Balance	-	-	6,276	6,276
Fund Balance, Beginning	-	-	(7,464)	(7,464)
Fund Balance, Ending	\$ -	\$ -	\$ (1,188)	\$ (1,188)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
21st CCLC Fund #217
Fiscal Year Ended June 30, 2024

		Budget		Actual	Variance with Final Budget
		Original	Final		
<u>Receipts</u>					
Federal Sources:					
4500	Restricted Revenue from the Federal Government Through the State	\$ 573,340	\$ 573,340	\$ 278,358	\$ (294,982)
4700	Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	-	9,157	9,157
	Total Receipts	573,340	573,340	287,515	(285,825)
<u>Disbursements</u>					
Instruction:					
1271	Title I	462,240	462,240	395,504	66,736
Support Services:					
2190	Service Direction, Student Support	50,000	50,000	-	50,000
2240	Instructional Staff Development	7,100	7,100	-	7,100
2550	Student Transportation Services	35,000	35,000	-	35,000
	Total Support Services	92,100	92,100	-	92,100
Enterprise and Community Services:					
3300	Community Services	19,000	19,000	-	19,000
	Total Community Services	19,000	19,000	-	19,000
	Total Disbursements	573,340	573,340	395,504	177,836
	Net Change in Fund Balance	-	-	(107,989)	(107,989)
	Fund Balance, Beginning	-	-	(740)	(740)
	Fund Balance, Ending	\$ -	\$ -	\$ (108,729)	\$ (108,729)

**UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon**

**Budgetary Comparison Schedule
Outdoor School Fund #218
Fiscal Year Ended June 30, 2024**

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
State Sources:				
3299 State Restricted Resources	\$ 58,000	\$ 58,000	\$ 29,031	\$ (28,969)
<u>Disbursements</u>				
Instruction:				
1122 Middle School Extracurricular	58,000	58,000	38,164	19,836
Net Change in Fund Balance	-	-	(9,133)	(9,133)
Fund Balance, Beginning	-	-	(27,618)	(27,618)
Fund Balance, Ending	\$ -	\$ -	\$ (36,751)	\$ (36,751)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Title VIB REAP Fund #219
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Budget	Actual	Final Budget
<u>Receipts</u>				
Federal Sources:				
4500	Restricted Revenue from the Federal Government Through the State		\$ 41,996	\$ (4)
	\$ 42,000	\$ 42,000		
<u>Disbursements</u>				
Instruction Services:				
1271	Remediation		24,663	(24,663)
Support Services:				
2660	Technology Services		-	42,000
	42,000	42,000	-	42,000
	42,000	42,000	24,663	17,337
Net Change in Fund Balance	-	-	17,333	17,333
Fund Balance, Beginning	-	-	(17,333)	(17,333)
Fund Balance, Ending	-	-	-	-

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Title IC Migrant Education Fund #221
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Federal Sources:				
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	\$ 53,750	\$ 53,750	\$ 45,601	\$ (8,149)
<u>Disbursements</u>				
Support Services:				
2240 Instructional Staff Development	53,750	53,750	45,601	8,149
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Children's Reading Foundation Grant Fund #223
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations				
From Private Sources	\$ -	\$ -	\$ -	\$ -
 <u>Disbursements</u>				
Enterprise and Community Services:				
3300 Community Services	3,201	3,201	-	3,201
Net Change in Fund Balance	(3,201)	(3,201)	-	3,201
Fund Balance, Beginning	3,201	3,201	3,200	(1)
Fund Balance, Ending	\$ -	\$ -	\$ 3,200	\$ 3,200

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
IDEA Fund #224
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
Receipts				
Federal Sources:				
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	\$ 109,775	\$ 109,775	\$ 108,685	\$ (1,090)
 <u>Disbursements</u>				
Instruction:				
1250 Less Restrictive Programs for Students with Disabilities	109,775	109,775	108,685	1,090
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Special IDEA Enhancement Fund #225
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
Receipts				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 3,125	\$ 3,125	\$ -	\$ (3,125)
 <u>Disbursements</u>				
Instruction:				
1250 Less Restrictive Programs for Students with Disabilities	3,125	3,125	-	3,125
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
CARES Act ESSER II Grant Fund #235
Fiscal Year Ended June 30, 2024

		Budget		Actual	Variance with Final Budget
		Original	Final		
<u>Receipts</u>					
Federal Sources:					
4500	Restricted Revenue from the Federal Government Through the State	\$ 167,675	\$ 167,675	\$ 154,710	\$ (12,965)
4700	Restricted Revenue from the Federal Government Through Other Inter. Agencies	-	-	28,855	28,855
	Total Receipts	167,675	167,675	183,565	15,890
<u>Disbursements</u>					
Instruction:					
1121	Middle/Junior High Program Instruction	-	-	7,356	(7,356)
1131	High School Instruction	-	-	7,173	(7,173)
1271	Remediation	167,675	167,675	123,830	43,845
	Total Instruction	167,675	167,675	138,359	29,316
Support Services:					
2550	Student Transportation	-	-	45,011	(45,011)
	Total Support Services	-	-	45,011	(45,011)
	Total Disbursements	167,675	167,675	183,370	(15,695)
Net Change in Fund Balance		-	-	195	195
Fund Balance, Beginning		-	-	(195)	(195)
Fund Balance, Ending		-	-	-	-

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
CARES Act ESSER III Grant Fund #236
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget	
	Original	Final			
<u>Receipts</u>					
Federal Sources:					
4500	Restricted Revenue from the Federal Government Through the State	\$ 1,857,030	\$ 2,471,655	\$ 2,231,238	\$ (240,417)
	Total Receipts	<u>1,857,030</u>	<u>2,471,655</u>	<u>2,231,238</u>	<u>(240,417)</u>
<u>Disbursements</u>					
Instruction:					
1111	Elementary Instruction	518,550	447,700	389,159	58,541
1121	Middle School Instruction	83,775	204,325	194,565	9,760
1131	High School Instruction	423,450	430,695	412,401	18,294
1271	Remediation	180,000	-	1,806	(1,806)
1291	English Second Language Programs	-	61,000	60,504	496
	Total Instruction	<u>1,205,775</u>	<u>1,143,720</u>	<u>1,058,435</u>	<u>85,285</u>
Support Services:					
2113	Social Work Services	-	12,480	12,480	-
2120	Guidance Services	-	516,405	508,320	8,085
2220	Library Books	-	10,000	9,681	319
2240	Instructional Staff Development	26,255	-	668	(668)
2540	Operation and Maintenance Plant Services	-	27,000	27,955	(955)
2550	Transportation Services	-	7,050	4,733	2,317
2660	Technology Services	-	130,000	129,289	711
	Total Support Services	<u>26,255</u>	<u>702,935</u>	<u>693,126</u>	<u>9,809</u>
Facilities Acquisition and Construction:					
4150	Building Acquisition, Construction, and Improvement Services	<u>625,000</u>	<u>625,000</u>	<u>522,815</u>	<u>102,185</u>
	Total Disbursements	<u>1,857,030</u>	<u>2,471,655</u>	<u>2,274,376</u>	<u>197,279</u>
	Net Change in Fund Balance	-	-	(43,138)	(43,138)
	Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>(5,879)</u>	<u>(5,879)</u>
	Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (49,017)</u>	<u>\$ (49,017)</u>

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
High School Success Measure 98 Fund #239
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1990 Miscellaneous	\$ -	\$ -	\$ 2,270	\$ 2,270
State Sources:				
3299 Other Restricted Grants-in-Aid	433,675	433,675	375,462	(58,213)
Total Receipts	433,675	433,675	377,732	(55,943)
<u>Disbursements</u>				
Instruction:				
1131 High School Regular Programs	433,675	433,675	379,690	53,985
Net Change in Fund Balance	-	-	(1,958)	(1,958)
Fund Balance, Beginning	-	-	(3,352)	(3,352)
Fund Balance, Ending	\$ -	\$ -	\$ (5,310)	\$ (5,310)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Oregon First Robotics Fund #243
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
State Sources:				
3299 State Restricted Resources	\$ 17,000	\$ 17,000	\$ -	\$ (17,000)
<u>Disbursements</u>				
Instruction:				
1113 Elementary, K-5 or K-6 Extracurricular	2,000	2,000	-	2,000
1122 Middle School Extracurricular	12,000	12,000	-	12,000
1132 High School Extracurricular	6,000	6,000	-	6,000
Total Disbursements	20,000	20,000	-	20,000
Net Change in Fund Balance	(3,000)	(3,000)	-	3,000
Fund Balance, Beginning	3,000	3,000	-	(3,000)
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Statement
Child Nutrition Fund #250
Fiscal Year Ended June 30, 2024

		Budget		Actual	Variance with Final Budget
		Original	Final		
<u>Revenues</u>					
Local Sources:					
1600	Food Service	\$ 22,800	\$ 22,800	\$ 42,967	\$ 20,167
1990	Miscellaneous	-	-	100	100
	Total Local Sources	22,800	22,800	43,067	20,267
State Sources:					
3102	State School Fund - School Lunch Match	9,000	9,000	8,806	(194)
3299	Other Restricted Grants-in-Aid	100,000	100,000	125,631	25,631
	Total State Sources	109,000	109,000	134,437	25,437
Federal Sources:					
4500	Restricted Revenue from the Federal Government Through the State	990,000	990,000	1,086,467	96,467
4900	Revenue for / on Behalf of the District	68,200	68,200	61,965	(6,235)
	Total Federal Sources	1,058,200	1,058,200	1,148,432	90,232
	Total Receipts	1,190,000	1,190,000	1,325,936	135,936
<u>Expenditures</u>					
Enterprise and Community Services:					
3100	Food Services	1,549,345	1,549,345	1,548,113	1,232
	Total Disbursements	1,549,345	1,549,345	1,548,113	1,232
	Net Change in Fund Balance	(359,345)	(359,345)	(222,177)	137,168
	Fund Balance, Beginning	584,165	584,165	653,975	69,810
	Fund Balance, Ending	\$ 224,820	\$ 224,820	\$ 431,798	\$ 206,978

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Farm to School Fund #251
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
State Sources:				
3299 State Restricted Resources	\$ 45,000	\$ 45,000	\$ 22,930	\$ (22,070)
<u>Disbursements</u>				
Enterprise and Community Services:				
3100 Food Services	45,000	45,000	39,758	5,242
Net Change in Fund Balance	-	-	(16,828)	(16,828)
Fund Balance, Beginning	-	-	(309)	(309)
Fund Balance, Ending	\$ -	\$ -	\$ (17,137)	\$ (17,137)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Student Investment Account Fund #255
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
State Sources:				
3299 Other Restricted Grants-in-Aid	\$ 1,274,875	\$ 1,704,450	\$ 1,489,244	\$ (215,206)
<u>Disbursements</u>				
Instruction:				
1111 Elementary Instruction	221,810	221,810	235,699	(13,889)
1121 Middle School Instruction	240,475	260,175	238,952	21,223
1131 High School Instruction	143,920	400,420	311,278	89,142
1271 Remediation	-	-	64,641	(64,641)
Total Instruction	606,205	882,405	850,570	31,835
Support Services:				
2115 Student Safety	40,000	40,000	20,000	20,000
2130 Health Services	80,000	155,000	132,947	22,053
2240 Instructional Staff Development	420,670	499,045	454,281	44,764
2660 Technology Services	128,000	128,000	144,691	(16,691)
Total Support Services	668,670	822,045	751,919	70,126
Total Disbursements	1,274,875	1,704,450	1,602,489	101,961
Net Change in Fund Balance	-	-	(113,245)	(113,245)
Fund Balance, Beginning	-	-	394,711	394,711
Fund Balance, Ending	\$ -	\$ -	\$ 281,466	\$ 281,466

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Youth Transition Program Fund #258
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Federal Sources:				
4700 Grants-In-Aid From the Federal Government				
Through Other Intermediate Agencies	\$ 133,045	\$ 133,045	\$ 127,599	\$ (5,446)
<u>Disbursements</u>				
Instruction:				
1250 Less Restrictive Programs for Students with Disabilities	133,045	133,045	75,900	57,145
Net Change in Fund Balance	-	-	51,699	51,699
Fund Balance, Beginning	-	-	(20,632)	(20,632)
Fund Balance, Ending	\$ -	\$ -	\$ 31,067	\$ 31,067

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Summer Academic Support Fund #259
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
State Sources:				
3299 State Restricted Funds	\$ 205,925	\$ 205,925	\$ -	\$ (205,925)
<u>Disbursements</u>				
Instruction:				
1271 Remediation	205,925	205,925	12,003	193,922
Total Disbursements	205,925	205,925	12,003	193,922
Net Change in Fund Balance	-	-	(12,003)	(12,003)
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ (12,003)	\$ (12,003)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Education Project Grant Fund #261
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources:				
1500 Earnings on Investments	\$ 500	\$ 500	\$ 945	\$ 445
<u>Disbursements</u>				
Support Services:				
2540 Operation and Maintenance of Plant Services	19,000	19,000	-	19,000
Net Change in Fund Balance	(19,000)	(18,500)	945	19,445
Fund Balance, Beginning	18,500	18,500	18,661	161
Fund Balance, Ending	\$ -	\$ -	\$ 19,606	\$ 19,606

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Early Literacy Grant Fund #262
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
State Sources:				
3299 Other Restricted Grants-in-Aid	\$ -	\$ 123,000	\$ 122,303	\$ (697)
<u>Disbursements</u>				
Instruction:				
1272 Remediation	-	82,410	6,513	75,897
Support Services:				
2240 Instructional Staff Development	-	40,590	-	40,590
Total Disbursements	-	123,000	6,513	116,487
Net Change in Fund Balance	-	-	115,790	115,790
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ 115,790	\$ 115,790

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Oregon Healthy Schools Grant Fund #267
Fiscal Year Ended June 30, 2024

		Budget		Actual	Variance with
		Original	Final		Final Budget
<u>Receipts</u>					
Local Sources:					
1760	Recovery of Prior Years Expenditures	\$ -	\$ -	\$ 1,619	\$ 1,619
Federal Sources					
4500	Restricted Revenue from the Federal Government Through the State	10,000	10,000	18,001	8,001
	Total Receipts	10,000	10,000	19,620	9,620
<u>Disbursements</u>					
Support Services:					
2139	Other Health Services	10,000	10,000	1,619	8,381
Net Change in Fund Balance		-	-	18,001	10,000
Fund Balance, Beginning		-	-	(18,001)	(18,001)
Fund Balance, Ending		-	-	-	(8,001)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Daycare Center Fund #284
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources:				
1800 Community Service Activities	\$ 70,000	\$ 70,000	\$ 99,756	\$ 29,756
<u>Disbursements</u>				
Community Services:				
3500 Custody and Care of Children Services	140,500	140,500	116,056	24,444
Net Change in Fund Balance	(70,500)	(70,500)	(16,300)	54,200
Fund Balance, Beginning	70,500	70,500	77,260	6,760
Fund Balance, Ending	\$ -	\$ -	\$ 60,960	\$ 60,960

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
McNary Heights Elementary School Associated Student Body Fund #285
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with
<u>Receipts</u>	Original	Final		Final Budget
Local Sources:				
1500 Earnings on Investments	\$ 100	\$ 100	\$ 4	\$ (96)
1790 Extracurricular Activities	16,900	16,900	564	(16,336)
1920 Contributions and Donations From Private Sources	8,000	8,000	4,662	(3,338)
Total Receipts	25,000	25,000	5,230	(19,770)
 <u>Disbursements</u>				
Instruction:				
1113 Elementary Extracurricular	50,000	50,000	8,415	41,585
Net Change in Fund Balance	(25,000)	(25,000)	(3,185)	21,815
Fund Balance, Beginning	25,000	25,000	20,243	(4,757)
Fund Balance, Ending	\$ -	\$ -	\$ 17,058	\$ 17,058

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Clara Brownell Middle School Associated Student Body Fund #290
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with
<u>Receipts</u>	Original	Final		Final Budget
Local Sources:				
1500 Earnings on Investments	\$ 100	\$ 100	\$ 5	\$ (95)
1730 Student Fees	-	-	12,349	12,349
1790 Other Curricular Activities	25,000	25,000	-	(25,000)
1920 Contributions and Donations From Private Sources	10,000	10,000	97	(9,903)
Total Receipts	35,100	35,100	12,451	(22,649)
 <u>Disbursements</u>				
Instruction:				
1122 Middle School Extracurricular	50,000	50,000	6,173	43,827
Net Change in Fund Balance	(14,900)	(14,900)	6,278	21,178
Fund Balance, Beginning	14,900	14,900	19,388	4,488
Fund Balance, Ending	\$ -	\$ -	\$ 25,666	\$ 25,666

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Umatilla High School Associated Student Body Fund #295
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget	
	Original	Final			
<u>Receipts</u>					
Local Sources:					
1500	Earnings on Investments	\$ 500	\$ 500	\$ 38	\$ (462)
1790	Extracurricular Activities	50,000	50,000	102,961	52,961
1920	Contributions and Donations From Private Sources	94,500	94,500	33,363	(61,137)
1990	Miscellaneous	-	-	17,586	17,586
	Total Receipts	145,000	145,000	153,948	8,948
<u>Disbursements</u>					
Instruction:					
1132	High School Extracurricular	235,000	235,000	137,381	97,619
	Net Change in Fund Balance	(90,000)	(90,000)	16,567	106,567
	Fund Balance, Beginning	90,000	90,000	177,513	87,513
	Fund Balance, Ending	\$ -	\$ -	\$ 194,080	\$ 194,080

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Miscellaneous Grants Fund #299
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget	
	Original	Final			
<u>Receipts</u>					
Local Sources:					
1920	Contributions and Donations From Private Sources	\$ 12,000	\$ 12,000	\$ 29,000	\$ 17,000
1990	Miscellaneous	25,000	25,000	-	(25,000)
	Total Local Sources	37,000	37,000	29,000	(8,000)
State Sources:					
3299	Other Restricted Grants-in-Aid	25,000	25,000	-	(25,000)
Federal Sources:					
4500	Grants-In-Aid From the Federal Government Through Federal Agencies	25,000	25,000	-	(25,000)
	Total Receipts	87,000	87,000	29,000	(58,000)
<u>Disbursements</u>					
Instruction:					
1111	Elementary Instruction	12,500	12,500	-	12,500
1121	Middle School Instruction	11,300	11,300	-	11,300
1122	Middle School Extra Curricular	4,400	4,400	-	4,400
1131	High School Instruction	47,000	47,000	15,339	31,661
1271	Remediation	11,000	11,000	-	11,000
1272	Title IA/D	4,500	4,500	-	4,500
1291	English Second Language Programs	12,500	12,500	-	12,500
	Total Instruction	103,200	103,200	15,339	87,861
Community Services:					
3300	Community Services	3,800	3,800	-	3,800
	Total Disbursements	107,000	107,000	15,339	91,661
	Net Change in Fund Balance	(20,000)	(20,000)	13,661	33,661
	Fund Balance, Beginning	20,000	20,000	(1,459)	(21,459)
	Fund Balance, Ending	\$ -	\$ -	\$ 12,202	\$ 12,202

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Debt Service Fund #302
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1100 Ad Valorem Taxes Levied by District	\$ 1,942,000	\$ 1,942,000	\$ 2,025,798	\$ 83,798
1500 Earnings on Investments	5,000	5,000	36,644	31,644
Total Local Sources	1,947,000	1,947,000	2,062,442	115,442
Intermediate Sources:				
2199 Other Sources	-	-	5,757	5,757
Total Receipts	1,947,000	1,947,000	2,068,199	121,199
<u>Disbursements</u>				
Other Uses:				
5100 Debt Service	2,032,000	2,032,000	2,029,298	2,702
Net Change in Fund Balance	(85,000)	(85,000)	38,901	123,901
Fund Balance, Beginning	85,000	85,000	132,757	47,757
Fund Balance, Ending	\$ -	\$ -	\$ 171,658	\$ 171,658

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
OPERS UAL Debt Service Fund #303
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources:				
1500 Earnings on Investments	\$ -	\$ -	\$ 9,408	\$ 9,408
1970 Services Provided Other Funds	1,072,000	1,072,000	1,063,504	(8,496)
Total Receipts	1,072,000	1,072,000	1,072,912	912
<u>Disbursements</u>				
Other Uses:				
5100 Debt Service	1,163,000	1,163,000	1,071,350	91,650
Net Change in Fund Balance	(91,000)	(91,000)	1,562	92,562
Fund Balance, Beginning	91,000	91,000	93,420	2,420
Fund Balance, Ending	\$ -	\$ -	\$ 94,982	\$ 94,982

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Capital Projects Fund #451
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ -	\$ -	\$ -	\$ -
<u>Disbursements</u>				
Facilities Acquisition and Construction:				
4150 Building Acquisition, Construction, and Improvement Services	193,000	193,000	70,357	122,643
Net Change in Fund Balance	(193,000)	(193,000)	(70,357)	(122,643)
Fund Balance, Beginning	193,000	193,000	178,174	(14,826)
Fund Balance, Ending	\$ -	\$ -	\$ 107,817	\$ 107,817

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
2016 GO Bond Capital Projects Fund #452
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1500 Earnings on Investments	\$ -	\$ -	\$ 46	\$ 46
State Sources:				
3299 Other Restricted Grants-in-Aid	25,000	25,000	19,570	(5,430)
Total Receipts	25,000	25,000	19,616	(5,384)
<u>Disbursements</u>				
Facilities Acquisition and Construction:				
4150 Building Acquisition, Construction, and Improvement Services	192,500	192,500	4,000	188,500
Change in Fund Balance Before				
Other Financing Sources / (Uses)	(167,500)	(167,500)	15,616	183,116
Other Financing Sources / (Uses):				
Transfer From Other Funds	47,500	47,500	47,500	-
Net Change in Fund Balance	(120,000)	(120,000)	63,116	183,116
Fund Balance, Beginning	120,000	120,000	125,000	5,000
Fund Balance, Ending	\$ -	\$ -	\$ 188,116	\$ 188,116

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Construction Excise Tax Fund #453
Fiscal Year Ended June 30, 2024

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1130 Construction Excise Tax	\$ 100,000	\$ 100,000	\$ 297,832	\$ 197,832
<u>Disbursements</u>				
Facilities Acquisition and Construction:				
4150 Building Acquisition, Construction, and Improvement Services	495,000	495,000	47,587	447,413
Net Change in Fund Balance	(395,000)	(395,000)	250,245	645,245
Fund Balance, Beginning	395,000	395,000	394,814	(186)
Fund Balance, Ending	\$ -	\$ -	\$ 645,059	\$ 645,059

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
2022 GO Bond Capital Projects Fund #455
Fiscal Year Ended June 30, 2024

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources:				
1500 Earnings on Investments	\$ -	\$ -	\$ 1,084,952	\$ 1,084,952
State Sources:				
3299 Other Restricted Grants-in-Aid	4,000,000	4,000,000	-	(4,000,000)
Total Receipts	4,000,000	4,000,000	1,084,952	(2,915,048)
<u>Disbursements</u>				
Instruction:				
4150 Building Acquisition, Construction & Impr	51,110,000	51,110,000	3,769,635	47,340,365
Total Disbursements	51,110,000	51,110,000	3,769,635	47,340,365
Net Change in Fund Balance	(47,110,000)	(47,110,000)	(2,684,683)	44,425,317
Fund Balance, Beginning	47,110,000	47,110,000	47,301,718	191,718
Fund Balance, Ending	\$ -	\$ -	\$ 44,617,035	\$ 44,617,035

Other Financial Schedules

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education
Fiscal Year Ended June 30, 2024

A. Energy Bills 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	\$	408,098
Function 2550	\$	-

B. Replacement of Equipment – General Fund:

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

\$	-
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Exclude these functions:

1113, 1122 & 1132	Co-curricular Activities
1140	Pre-Kindergarten
1300	Continuing Education
1400	Summer School

Exclude these functions:

4150	Construction
2550	Pupil Transportation
3100	Food Service
3300	Community Services

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2024

	Totals	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
Revenue from Local Sources								
1110 Ad Valorem Taxes Levied by District	7,141,488	5,115,690	-	2,025,798	-	-	-	-
1120 Local Option Ad Valorem Taxes Levied by District	-	-	-	-	-	-	-	-
1130 Construction Excise Tax	297,832	-	-	-	297,832	-	-	-
1190 Penalties and Interest on Taxes	566	566	-	-	-	-	-	-
1200 Revenue from Local Governmental Units Other Than Districts	-	-	-	-	-	-	-	-
1311 Regular Day School Tuition - From Individuals	-	-	-	-	-	-	-	-
1312 Regular Day School Tuition - Other Dist Within State	-	-	-	-	-	-	-	-
1313 Regular Day School Tuition - Other Districts Outside	-	-	-	-	-	-	-	-
1320 Adult/Continuing Education Tuition	-	-	-	-	-	-	-	-
1330 Summer School Tuition	-	-	-	-	-	-	-	-
1411 Transportation Fees - From Individuals	-	-	-	-	-	-	-	-
1412 Transportation Fees - Other Dist Within State	-	-	-	-	-	-	-	-
1413 Transportation Fees - Other Districts Outside	-	-	-	-	-	-	-	-
1420 Summer School Transportation Fees	-	-	-	-	-	-	-	-
1500 Earnings on Investments	1,503,931	371,891	991	46,051	1,084,998	-	-	-
1600 Food Service	42,967	-	42,967	-	-	-	-	-
1700 Extracurricular Activities	133,393	17,519	115,874	-	-	-	-	-
1800 Community Services Activities	99,756	-	99,756	-	-	-	-	-
1910 Rentals	-	-	-	-	-	-	-	-
1920 Contributions and Donations From Private Sources	83,609	16,487	67,122	-	-	-	-	-
1930 Rental or Lease Payments From Private Contractors	-	-	-	-	-	-	-	-
1940 Services Provided Other Local Education Agencies	-	-	-	-	-	-	-	-
1950 Textbook Sales and Rentals	-	-	-	-	-	-	-	-
1960 Recovery of Prior Years' Expenditure	10,768	9,149	1,619	-	-	-	-	-
1970 Services Provided Other Funds	1,063,504	-	-	1,063,504	-	-	-	-
1980 Fees Charged to Grants	-	-	-	-	-	-	-	-
1990 Miscellaneous	163,471	92,352	71,119	-	-	-	-	-
Total Revenue from Local Sources	10,541,285	5,623,654	399,448	3,135,353	1,382,830	-	-	-
Revenue from Intermediate Sources								
2101 County School Funds	54,164	54,164	-	-	-	-	-	-
2102 General ESD Revenue	-	-	-	-	-	-	-	-
2103 Excess ESD Local Revenue	-	-	-	-	-	-	-	-
2105 Natural Gas, Oil, and Mineral Receipts	-	-	-	-	-	-	-	-
2110 Intermediate "I" Tax	-	-	-	-	-	-	-	-
2199 Other Intermediate Sources	21,582	15,825	-	5,757	-	-	-	-
2200 Restricted Revenue	-	-	-	-	-	-	-	-
2800 Revenue in Lieu of Taxes	-	-	-	-	-	-	-	-
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-	-	-
Total Revenue from Intermediate Sources	75,746	69,989	-	5,757	-	-	-	-
Revenue from State Sources								
3101 State School Fund - General Support	13,437,214	13,437,214	-	-	-	-	-	-
3102 State School Fund - School Lunch Match	8,806	-	8,806	-	-	-	-	-
3103 Common School Fund	171,996	171,996	-	-	-	-	-	-
3104 State Managed County Timber	-	-	-	-	-	-	-	-
3106 State School Fund - Accrual	-	-	-	-	-	-	-	-
3199 Other Unrestricted Grants-in-Aid	-	-	-	-	-	-	-	-
3204 Driver Education	-	-	-	-	-	-	-	-
3222 State School Fund (SSF) Transportation Equipment	-	-	-	-	-	-	-	-
3299 Other Restricted Grants-in-Aid	2,202,644	7,877	2,175,197	-	19,570	-	-	-
3800 Revenue in Lieu of Taxes	-	-	-	-	-	-	-	-
3900 Revenue for/on Behalf of the District	-	-	-	-	-	-	-	-
Total Revenue from State Sources	15,820,660	13,617,087	2,184,003	-	19,570	-	-	-
Revenue from Federal Sources								
4100 Unrestricted Revenue Direct From the Federal Government	-	-	-	-	-	-	-	-
4200 Unrestricted Revenue From the Federal Government Through the State	-	-	-	-	-	-	-	-
4300 Restricted Revenue From the Federal Government	-	-	-	-	-	-	-	-
4500 Restricted Revenue From the Federal Government Through the State	4,537,683	-	4,537,683	-	-	-	-	-
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	319,898	-	319,898	-	-	-	-	-
4801 Federal Forest Fees	2,456	2,456	-	-	-	-	-	-
4802 Impact Aid to School Districts for Operation (PL 874)	-	-	-	-	-	-	-	-
4803 Coos Bay Wagon Road Funds	-	-	-	-	-	-	-	-
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-	-	-	-
4900 Revenue for/on Behalf of the District	61,966	-	61,966	-	-	-	-	-
Total Revenue from Federal Sources	4,922,003	2,456	4,919,547	-	-	-	-	-
Revenue from Other Sources								
5100 Long Term Debt Financing Sources	-	-	-	-	-	-	-	-
5200 Interfund Transfers	47,500	-	-	-	47,500	-	-	-
5300 Sale of or Compensation for Loss of Fixed Assets	-	-	-	-	-	-	-	-
5400 Resources - Beginning Fund Balance	54,152,308	4,535,687	1,390,738	226,177	47,999,706	-	-	-
Total Revenue from Other Sources	54,199,808	4,535,687	1,390,738	226,177	48,047,206	-	-	-
Grand Totals	85,559,502	23,848,873	8,893,736	3,367,287	49,449,606	-	-	-

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2024

Fund: 100 General Fund

Instruction Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Elementary, K-5 or K-6	4,329,552	2,619,747	1,620,063	36,180	53,198	-	364	-
1113 Elementary Extracurricular	-	-	-	-	-	-	-	-
1121 Middle/Junior High Programs	1,671,793	940,786	651,231	30,211	49,069	-	496	-
1122 Middle/Junior High School Extracurricular	69,342	30,092	10,058	5,668	23,524	-	-	-
1131 High School Programs	2,519,506	1,392,626	847,579	221,063	57,185	-	1,053	-
1132 High School Extracurricular	479,129	231,976	83,568	65,598	76,924	7,850	13,213	-
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210 Programs for the Talented and Gifted	6,000	4,375	1,625	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	1,691,409	983,322	655,713	8,186	17,225	-	26,963	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	82,312	45,289	37,023	-	-	-	-	-
1272 Title I	-	-	-	-	-	-	-	-
1280 Alternative Education	-	-	-	-	-	-	-	-
1291 English Second Language Programs	780,006	432,397	308,008	8,137	31,464	-	-	-
1292 Teen Parent Program	-	-	-	-	-	-	-	-
1293 Migrant Education	-	-	-	-	-	-	-	-
1294 Youth Corrections Education	-	-	-	-	-	-	-	-
1299 Other Programs	-	-	-	-	-	-	-	-
1300 Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400 Summer School Programs	-	-	-	-	-	-	-	-
Total Instruction Expenditures	11,629,049	6,680,610	4,214,868	375,043	308,589	7,850	42,089	-

Support Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	234,161	126,648	104,192	3,321	-	-	-	-
2120 Guidance Services	48,568	1,469	770	43,999	2,141	-	189	-
2130 Health Services	3,390	-	-	504	2,886	-	-	-
2140 Psychological Services	-	-	-	-	-	-	-	-
2150 Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160 Other Student Treatment Services	-	-	-	-	-	-	-	-
2190 Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210 Improvement of Instruction Services	202,711	124,423	71,935	5,708	-	-	645	-
2220 Educational Media Services	193,965	85,793	89,719	2,118	15,986	-	349	-
2230 Assessment & Testing	185,075	65,070	76,812	-	43,193	-	-	-
2240 Instructional Staff Development	210,643	107,098	76,706	21,916	4,198	-	725	-
2310 Board of Education Services	278,209	48,484	19,435	124,206	16,024	-	70,060	-
2320 Executive Administration Services	475,808	249,365	171,468	40,097	9,716	-	5,162	-
2410 Office of the Principal Services	1,289,271	760,228	462,393	53,156	8,116	-	5,378	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	288,965	110,676	80,860	88,622	3,453	-	5,354	-
2540 Operation and Maintenance of Plant Services	1,986,095	656,849	447,016	572,773	123,893	30,858	154,706	-
2550 Student Transportation Services	1,376,722	9,658	3,601	1,331,788	2,379	29,296	-	-
2570 Internal Services	-	-	-	-	-	-	-	-
2610 Direction of Central Support Services	-	-	-	-	-	-	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630 Information Services	145,028	79,953	59,913	4,802	360	-	-	-
2640 Staff Services	159,863	81,294	55,557	7,989	7,823	-	7,200	-
2660 Technology Services	426,609	46,670	34,746	176,508	155,977	12,558	150	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2680 Interpretation and Translation Services	16	15	1	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures	7,505,099	2,553,693	1,755,124	2,477,507	396,145	72,712	249,918	-

Enterprise and Community Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	-	-	-	-	-	-	-	-
3200 Other Enterprise Services	-	-	-	-	-	-	-	-
3300 Community Services	18,568	-	-	1,401	16,642	-	525	-
3500 Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures	18,568	-	-	1,401	16,642	-	525	-

Facilities Acquisition and Construction Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	-	-	-	-	-	-	-	-
4120 Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150 Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4180 Other Capital Items	-	-	-	-	-	-	-	-
4190 Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures	-	-	-	-	-	-	-	-

Other Uses Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	-	-	-	-	-	-	-	-
5200 Transfers of Funds	-	-	-	-	-	-	-	-
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures	-	-	-	-	-	-	-	-

Grand Totals

Grand Totals	19,152,716	9,234,303	5,969,992	2,853,951	721,376	80,562	292,532	-
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UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2024

Fund: 200 Special Revenue Funds

Instruction Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Elementary, K-5 or K-6	624,858	282,593	220,999	-	120,616	-	650	-
1113 Elementary Extracurricular	8,415	-	-	465	7,908	-	42	-
1121 Middle/Junior High Programs	440,874	220,969	146,697	-	73,208	-	-	-
1122 Middle/Junior High School Extracurricular	44,336	3,061	876	31,271	9,128	-	-	-
1131 High School Programs	1,132,110	445,801	333,832	81,591	198,489	70,220	2,177	-
1132 High School Extracurricular	141,231	-	-	23,926	85,675	5,350	26,280	-
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210 Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	184,585	113,228	70,041	897	419	-	-	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	605,242	359,367	158,548	25,356	60,671	-	1,300	-
1272 Title I	475,922	232,219	156,944	22,709	64,050	-	-	-
1280 Alternative Education	-	-	-	-	-	-	-	-
1291 English Second Language Programs	60,504	43,682	16,822	-	-	-	-	-
1292 Teen Parent Program	-	-	-	-	-	-	-	-
1293 Migrant Education	-	-	-	-	-	-	-	-
1294 Youth Corrections Education	-	-	-	-	-	-	-	-
1299 Other Programs	-	-	-	-	-	-	-	-
1300 Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400 Summer School Programs	-	-	-	-	-	-	-	-
Total Instruction Expenditures	3,718,077	1,700,920	1,104,759	186,215	620,164	75,570	30,449	-

Support Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	65,816	-	-	57,797	8,019	-	-	-
2120 Guidance Services	508,320	311,749	196,571	-	-	-	-	-
2130 Health Services	222,454	-	-	132,947	1,619	87,888	-	-
2140 Psychological Services	-	-	-	-	-	-	-	-
2150 Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160 Other Student Treatment Services	-	-	-	-	-	-	-	-
2190 Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210 Improvement of Instruction Services	-	-	-	-	-	-	-	-
2220 Educational Media Services	9,682	-	-	-	9,682	-	-	-
2230 Assessment & Testing	-	-	-	-	-	-	-	-
2240 Instructional Staff Development	709,090	449,710	184,355	70,244	4,781	-	-	-
2310 Board of Education Services	-	-	-	-	-	-	-	-
2320 Executive Administration Services	-	-	-	-	-	-	-	-
2410 Office of the Principal Services	-	-	-	-	-	-	-	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	-	-	-	-	-	-	-	-
2540 Operation and Maintenance of Plant Services	27,955	-	-	-	-	27,955	-	-
2550 Student Transportation Services	49,744	-	-	49,744	-	-	-	-
2570 Internal Services	-	-	-	-	-	-	-	-
2610 Direction of Central Support Services	-	-	-	-	-	-	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630 Information Services	-	-	-	-	-	-	-	-
2640 Staff Services	-	-	-	-	-	-	-	-
2660 Technology Services	296,694	-	-	20,812	148,686	127,196	-	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures	1,889,755	761,459	380,926	331,544	172,787	243,039	-	-

Enterprise and Community Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	1,587,870	410,048	276,750	57,529	768,357	72,031	3,155	-
3200 Other Enterprise Services	-	-	-	-	-	-	-	-
3300 Community Services	4,081	2,213	728	-	1,140	-	-	-
3500 Custody and Care of Children Services	116,055	89,694	26,262	-	99	-	-	-
Total Enterprise and Community Services Expenditures	1,708,006	501,955	303,740	57,529	769,596	72,031	3,155	-

Facilities Acquisition and Construction Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	-	-	-	-	-	-	-	-
4120 Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150 Building Acquisition, Construction, and Improvement Services	522,815	-	-	22,538	19,765	480,512	-	-
4180 Other Capital Items	-	-	-	-	-	-	-	-
4190 Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures	522,815	-	-	22,538	19,765	480,512	-	-

Other Uses Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	-	-	-	-	-	-	-	-
5200 Transfers of Funds	47,500	-	-	-	-	-	-	47,500
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures	47,500	-	-	-	-	-	-	47,500

Grand Totals

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
	7,886,153	2,964,334	1,789,425	597,826	1,582,312	871,152	33,604	47,500

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2024

Fund: 300 Debt Service Funds

Instruction Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Elementary, K-5 or K-6	-	-	-	-	-	-	-	-
1113 Elementary Extracurricular	-	-	-	-	-	-	-	-
1121 Middle/Junior High Programs	-	-	-	-	-	-	-	-
1122 Middle/Junior High School Extracurricular	-	-	-	-	-	-	-	-
1131 High School Programs	-	-	-	-	-	-	-	-
1132 High School Extracurricular	-	-	-	-	-	-	-	-
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210 Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	-	-	-	-	-	-	-	-
1272 Title I	-	-	-	-	-	-	-	-
1280 Alternative Education	-	-	-	-	-	-	-	-
1291 English Second Language Programs	-	-	-	-	-	-	-	-
1292 Teen Parent Program	-	-	-	-	-	-	-	-
1293 Migrant Education	-	-	-	-	-	-	-	-
1294 Youth Corrections Education	-	-	-	-	-	-	-	-
1299 Other Programs	-	-	-	-	-	-	-	-
1300 Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400 Summer School Programs	-	-	-	-	-	-	-	-
Total Instruction Expenditures	-	-	-	-	-	-	-	-

Support Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	-	-	-	-	-	-	-	-
2120 Guidance Services	-	-	-	-	-	-	-	-
2130 Health Services	-	-	-	-	-	-	-	-
2140 Psychological Services	-	-	-	-	-	-	-	-
2150 Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160 Other Student Treatment Services	-	-	-	-	-	-	-	-
2190 Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210 Improvement of Instruction Services	-	-	-	-	-	-	-	-
2220 Educational Media Services	-	-	-	-	-	-	-	-
2230 Assessment & Testing	-	-	-	-	-	-	-	-
2240 Instructional Staff Development	-	-	-	-	-	-	-	-
2310 Board of Education Services	-	-	-	-	-	-	-	-
2320 Executive Administration Services	-	-	-	-	-	-	-	-
2410 Office of the Principal Services	-	-	-	-	-	-	-	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	-	-	-	-	-	-	-	-
2540 Operation and Maintenance of Plant Services	-	-	-	-	-	-	-	-
2550 Student Transportation Services	-	-	-	-	-	-	-	-
2570 Internal Services	-	-	-	-	-	-	-	-
2610 Direction of Central Support Services	-	-	-	-	-	-	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630 Information Services	-	-	-	-	-	-	-	-
2640 Staff Services	-	-	-	-	-	-	-	-
2660 Technology Services	-	-	-	-	-	-	-	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures	-	-	-	-	-	-	-	-

Enterprise and Community Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	-	-	-	-	-	-	-	-
3200 Other Enterprise Services	-	-	-	-	-	-	-	-
3300 Community Services	-	-	-	-	-	-	-	-
3500 Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures	-	-	-	-	-	-	-	-

Facilities Acquisition and Construction Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	-	-	-	-	-	-	-	-
4120 Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150 Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4180 Other Capital Items	-	-	-	-	-	-	-	-
4190 Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures	-	-	-	-	-	-	-	-

Other Uses Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	3,100,648	-	-	-	-	-	3,100,648	-
5200 Transfers of Funds	-	-	-	-	-	-	-	-
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures	3,100,648	-	-	-	-	-	3,100,648	-

Grand Totals

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Grand Totals	3,100,648	-	-	-	-	-	3,100,648	-

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2024

Fund: 400 Capital Projects Funds

Instruction Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Elementary, K-5 or K-6	-	-	-	-	-	-	-	-
1113 Elementary Extracurricular	-	-	-	-	-	-	-	-
1121 Middle/Junior High Programs	-	-	-	-	-	-	-	-
1122 Middle/Junior High School Extracurricular	-	-	-	-	-	-	-	-
1131 High School Programs	-	-	-	-	-	-	-	-
1132 High School Extracurricular	-	-	-	-	-	-	-	-
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210 Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	-	-	-	-	-	-	-	-
1272 Title I	-	-	-	-	-	-	-	-
1280 Alternative Education	-	-	-	-	-	-	-	-
1291 English Second Language Programs	-	-	-	-	-	-	-	-
1292 Teen Parent Program	-	-	-	-	-	-	-	-
1293 Migrant Education	-	-	-	-	-	-	-	-
1294 Youth Corrections Education	-	-	-	-	-	-	-	-
1299 Other Programs	-	-	-	-	-	-	-	-
1300 Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400 Summer School Programs	-	-	-	-	-	-	-	-
Total Instruction Expenditures	-	-	-	-	-	-	-	-

Support Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	-	-	-	-	-	-	-	-
2120 Guidance Services	-	-	-	-	-	-	-	-
2130 Health Services	-	-	-	-	-	-	-	-
2140 Psychological Services	-	-	-	-	-	-	-	-
2150 Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160 Other Student Treatment Services	-	-	-	-	-	-	-	-
2190 Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210 Improvement of Instruction Services	-	-	-	-	-	-	-	-
2220 Educational Media Services	-	-	-	-	-	-	-	-
2230 Assessment & Testing	-	-	-	-	-	-	-	-
2240 Instructional Staff Development	-	-	-	-	-	-	-	-
2310 Board of Education Services	-	-	-	-	-	-	-	-
2320 Executive Administration Services	-	-	-	-	-	-	-	-
2410 Office of the Principal Services	-	-	-	-	-	-	-	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	-	-	-	-	-	-	-	-
2540 Operation and Maintenance of Plant Services	-	-	-	-	-	-	-	-
2550 Student Transportation Services	-	-	-	-	-	-	-	-
2570 Internal Services	-	-	-	-	-	-	-	-
2610 Direction of Central Support Services	-	-	-	-	-	-	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630 Information Services	-	-	-	-	-	-	-	-
2640 Staff Services	-	-	-	-	-	-	-	-
2660 Technology Services	-	-	-	-	-	-	-	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures	-	-	-	-	-	-	-	-

Enterprise and Community Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	-	-	-	-	-	-	-	-
3200 Other Enterprise Services	-	-	-	-	-	-	-	-
3300 Community Services	-	-	-	-	-	-	-	-
3500 Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures	-	-	-	-	-	-	-	-

Facilities Acquisition and Construction Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	-	-	-	-	-	-	-	-
4120 Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150 Building Acquisition, Construction, and Improvement Services	3,891,579	-	-	2,939,278	12,253	502,004	438,044	-
4180 Other Capital Items	-	-	-	-	-	-	-	-
4190 Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures	3,891,579	-	-	2,939,278	12,253	502,004	438,044	-

Other Uses Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	-	-	-	-	-	-	-	-
5200 Transfers of Funds	-	-	-	-	-	-	-	-
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures	-	-	-	-	-	-	-	-

Grand Totals

	3,891,579	-	-	2,939,278	12,253	502,004	438,044	-
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COMPLIANCE SECTION

Cockburn & McClintock, LLC

CERTIFIED PUBLIC ACCOUNTANTS

CHRISTOPHER J. COCKBURN, CPA
KYLIE M. McCLINTOCK, CPA

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MEMBERSHIPS

AMERICAN INSTITUTE OF CPA'S
OREGON SOCIETY OF CPA'S
AICPA - PRIVATE COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

To the Board of Education and Management
Umatilla School District #6R
Umatilla, Oregon 97882

We have audited the modified cash basis financial statements of Umatilla School District #6R (the District) as of and for the fiscal year ended June 30, 2024, and have issued our report thereon dated December 15, 2024. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District'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.**

In connection with our testing nothing came to our attention that caused us to believe the District 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 of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the auditing 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District'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.

Restrictions on Use

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



Cockburn & McClintock, LLC

Pendleton, Oregon

December 15, 2024

Cockburn & McClintock, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERSHIPS

AMERICAN INSTITUTE OF CPA'S
OREGON SOCIETY OF CPA'S
AICPA - PRIVATE COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S 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 and Management
Umatilla School District #6R
Umatilla, Oregon 97882

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 modified cash financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla School District #6R (the District), as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 15, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the auditing 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did

not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District'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 determination of financial statement 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. 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.



Cockburn & McClintock, LLC
Pendleton, Oregon
December 15, 2024

Cockburn & McClintock, LLC

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AICPA - PRIVATE COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Education and Management
Umatilla School District #6R
Pendleton, Oregon 97882

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Umatilla School District #6R's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the fiscal year ended June 30, 2024. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District 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 fiscal year ended June 30, 2024.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District 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 the District'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 the District.

Auditor's Responsibility 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 The District'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 The District'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 Standards*, 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 The District'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 The District'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 The District'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 a 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 Auditor's 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 over compliance 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.



Cockburn & McClintock, LLC
Pendleton, Oregon
December 15, 2024

**Umatilla School District #6R
Umatilla County, Oregon**

**Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2024**

Federal Grantor Pass-Through Grantor	Federal CFDA Number	Pass-Through Entity Identifying Number	Grant Period	Grant Amount	Federal Revenues	Federal Expenditures
U.S. Department of Agriculture:						
Pass-Through Programs From:						
Oregon State Department of Education:						
Child Nutrition Cluster:						
School Breakfast Program	10.553	3021002	7/1/23-6/30/2024	339,387	339,387	339,387
National School Lunch Program	10.555	3021002	7/1/23-6/30/2024	590,187	590,187	590,187
NSLP Supply Chain Assistance	10.555	3021002	7/1/23-6/30/2024	15,569	15,569	15,569
NSLP 2023-2024 Commodities	10.555	3021002	7/1/23-6/30/2024	61,966	61,966	61,966
Summer Food Service Program for Children	10.559	3021002	7/1/23-6/30/2024	34,753	34,753	34,753
Total Child Nutrition Cluster				<u>1,041,862</u>	<u>1,041,862</u>	<u>1,041,862</u>
Local Food for Schools (LFS) Cooperative	10.185	3021002	7/1/23-6/30/2024	13,402	13,402	13,402
SY 2023 PEBT Local Admin Funds	10.649	3021002	7/1/23-6/30/2024	3,256	3,256	3,256
Child and Adult Care Food Program	10.558	3021002	7/1/23-6/30/2024	89,912	89,912	89,912
Subtotal Department of Agriculture Pass-Through Programs From Oregon State Department of Education				<u>1,148,432</u>	<u>1,148,432</u>	<u>1,148,432</u>
Umatilla County, Oregon:						
Forest Service Schools and Roads Grants to States	10.665		7/1/23-6/30/2024	2,456	2,456	2,456
Total U.S. Department of Agriculture				<u>1,150,888</u>	<u>1,150,888</u>	<u>1,150,888</u>
U.S. Department of Education:						
Pass-Through Programs From:						
Oregon State Department of Education:						
Grants to Local Educational Agencies (Title I, Part A of ESEA)	84.010	67094	7/1/21-9/30/2023	453,800	49,416	49,416
Grants to Local Educational Agencies (Title I, Part A of ESEA)	84.010	72635	7/1/22-9/30/2024	456,352	90,891	93,630
Grants to Local Educational Agencies (Title I, Part A of ESEA)	84.010	68021	10/1/21-9/30/2023	48,038	5,307	-
Grants to Local Educational Agencies (Title I, Part A of ESEA)	84.010	76600	7/1/23-9/30/2024	435,755	413,704	416,212
Total Grants to Local Educational Agencies (Title I, Part A of ESEA)				<u>1,393,945</u>	<u>559,318</u>	<u>559,258</u>
Twenty-First Century Community Learning Centers (Title IV, Part B of ESEA)	84.287	75208	7/1/22-9/30/2023	488,055	97,817	97,078
Twenty-First Century Community Learning Centers (Title IV, Part B of ESEA)	84.287	77621	7/1/23-9/30/2024	238,400	-	27,550
Total Twenty-First Century Community Learning Centers (Title IV, Part B of ESEA)				<u>726,455</u>	<u>97,817</u>	<u>124,628</u>
Rural & Low Income Schools (Title V-B, Part A of ESEA)	84.358	73053	7/1/22-9/30/2023	41,996	41,996	24,663
Total Rural & Low Income Schools (Title V-B, Part A of ESEA)				<u>41,996</u>	<u>41,996</u>	<u>24,663</u>
English Language Acquisition State Grants (Title III, Part A of ESEA)	84.365	73128	7/1/22-9/30/2023	53,312	1,126	1,126
English Language Acquisition State Grants (Title III, Part A of ESEA)	84.365	77016	7/1/23-9/30/2024	55,438	55,438	55,438
Total English Language Acquisition State Grants (Title III, Part A of ESEA)				<u>108,750</u>	<u>56,564</u>	<u>56,564</u>
Improving Teacher Quality State Grants (Title II, Part A of ESEA)	84.367	72832	7/1/22-9/30/2023	60,818	4,047	4,047
Improving Teacher Quality State Grants (Title II, Part A of ESEA)	84.367	76797	7/1/23-9/30/2024	55,560	44,659	44,659
Total Improving Teacher Quality State Grants (Title II, Part A of ESEA)				<u>116,378</u>	<u>48,706</u>	<u>48,706</u>
Student Support and Academic Enrichment (Title IV, Part A of ESEA)	84.424	66884	7/1/21-9/30/2023	32,833	5,498	-
Student Support and Academic Enrichment (Title IV, Part A of ESEA)	84.424	73029	7/1/22-9/30/2023	35,301	35,301	33,335
Student Support and Academic Enrichment (Title IV, Part A of ESEA)	84.424	77212	7/1/23-9/30/2024	33,448	21,526	21,526
Total Student Support and Academic Enrichment Grant (Title IV, Part A of ESEA)				<u>101,582</u>	<u>62,325</u>	<u>54,861</u>
Elementary and Secondary School Emergency Relief (ESSER II) Fund	84.425D	64703	3/13/20-9/30/2023	1,495,558	154,711	154,515
Elementary and Secondary School Emergency Relief (JS Kindergarten)	84.425D	74706	5/1/22-9/30/2024	163,641	28,796	66,326
ARP ESSER Homeless Children and Youth (HCY II)	84.425	69414	4/23/21-9/30/2024	12,480	12,480	12,480
ARP Elementary & Secondary School Emergency Relief (Library Grant-ESSEI)	84.425	75880	12/1/22-6/30/2024	10,000	-	9,682
ARP Elementary & Secondary School Emergency Relief (Teacher Bilingual P-	84.425D	75966	3/1/23-9/30/2024	60,504	60,504	60,504
ARP Elementary & Secondary School Emergency Relief (ESSER III) Fund	84.425D	65007	3/13/20-9/30/2024	3,361,167	2,129,459	2,199,398
ARP Elementary & Secondary School Emergency Relief (ESSER III) Fund	84.425U	77621	7/1/23-9/30/2024	261,600	180,540	261,600
Total Education Stabilization Fund Grants				<u>5,364,950</u>	<u>2,566,490</u>	<u>2,764,505</u>
Oregon Healthy Schools Grant 2021-2022	93.981	70241	6/30/21-6/29/2023	12,500	9,072	-
Oregon Healthy Schools Grant 2022-2023	93.981	72320	6/30/22-6/29/2023	12,500	8,929	-
Total Oregon Healthy Schools Grant				<u>25,000</u>	<u>18,001</u>	<u>-</u>
Subtotal Department of Education Pass-Through Programs From Oregon State Department of Education				<u>7,879,056</u>	<u>3,451,217</u>	<u>3,633,185</u>
InterMountain Education Service District:						
Migrant Education State Grant Program (Title I, Part C of ESEA)	84.011	73277	7/1/23-9/30/2024	152,013	45,601	45,601
Migrant Education State Grant Program (Title I, Part C Summer of ESEA)	84.011	70940	7/1/20-9/30/2022	38,012	38,012	38,012
Subtotal InterMountain Education Service District Pass-Through				<u>190,025</u>	<u>83,613</u>	<u>83,613</u>
InterMountain Education Service District: Special Education (IDEA) Cluster:						

The accompanying notes are an integral part of this schedule

**Umatilla School District #6R
Umatilla County, Oregon**

**Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2024**

Federal Grantor Pass-Through Grantor	Pass-Through		Grant Period	Grant Amount	Federal Revenues	Federal Expenditures
	Federal CFDA Number	Entity Identifying Number				
Special Education - Grants to States (IDEA Part B, Section 611)	84.027	68649	7/1/21-9/30/2023	108,685	108,685	108,685
Total Special Education (IDEA) Cluster				<u>108,685</u>	<u>108,685</u>	<u>108,685</u>
Oregon Department of Human Resources						
Youth Transition Program	84.126	160757	7/1/19-6/30/2024	242,133	43,591	44,852
YTP (SWELL Grant)/(WELL Grant)	84.126	176065	5/3/2022-3/15/2025	142,576	84,009	31,048
Subtotal Oregon Department of Human Resources Pass-Through				<u>384,709</u>	<u>127,600</u>	<u>75,900</u>
Total U.S. Department of Education				<u>8,562,475</u>	<u>3,771,115</u>	<u>3,901,383</u>
Total Federal Awards				\$ <u>9,713,363</u>	\$ <u>4,922,003</u>	\$ <u>5,052,271</u>

The accompanying notes are an integral part of this schedule

**Umatilla School District #6R
Umatilla County, Oregon**

**Notes to the Schedule of Expenditures of Federal Awards
June 30, 2024**

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (this Schedule) includes the federal grant activity of Umatilla School District #6R (the District) under programs of the federal government for the fiscal year ended June 30, 2024. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Because this Schedule presents only a selected portion of the operations to the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

Note 3 – Food Donation

Nonmonetary assistance is reported in this Schedule at the fair market value of the commodities received and disbursed. During the fiscal year ended June 30, 2024, the District received approximately \$61,966 in commodities passed from the United States Department of Agriculture through the Oregon Department of Education which is reported as follows:

<u>Federal CFDA #</u>	<u>Program</u>	<u>Amount</u>
10.555	National School Lunch Program	\$ <u>61,966</u>

Note 4 – Subrecipients

During the fiscal year ended June 30, 2024, the District did not provide any federal financial awards to subrecipients.

Note 5 – Indirect Cost Rate

The District has not elected to use the 10% de minimis cost rate as covered in §200.414 Indirect (F&A) costs of the Uniform Guidance.

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2024

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

- The independent auditor's report expresses an unmodified opinion on the modified cash basis financial statements of UMATILLA SCHOOL DISTRICT #6R.
- No material weaknesses or significant deficiencies relating to the audit of the financial statements are reported in the *INDEPENDENT AUDITOR'S 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*.
- No instances of noncompliance material to the financial statements of UMATILLA SCHOOL DISTRICT #6R, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

Federal Awards

- No material weaknesses or significant deficiencies relating to the audit of the major federal award programs is reported in the *INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE*.
- The auditor's report on compliance for the major federal award programs for UMATILLA SCHOOL DISTRICT #6R expresses an unmodified opinion on all major federal programs.
- Audit findings that are required to be reported in accordance with §200.516 of the Uniform Guidance are reported in this Schedule.
- The programs tested as major programs were:
 - COVID-19 Federal Relief, CFDA#84.425X
 - Grants to Local Educational Agencies (Title I, Part A of ESEA), CFDA #84.010
- The threshold for distinguishing between Type A and Type B programs was \$750,000.
- UMATILLA SCHOOL DISTRICT #6R was determined to *not* be a low-risk auditee.

B. FINDINGS—FINANCIAL STATEMENT AUDIT

There were no findings noted for the financial statement audit for the current fiscal year ended June 30, 2024.

**UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon**

**Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2024**

C. FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no findings noted for the major federal award programs audit for the current fiscal year ended June 30, 2024.