

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

There will be a Regular Meeting of the
Board of Education of the Umatilla County School District 8R
at Hermiston School District Offices
Boardroom
305 S.W. 11th Street.
Hermiston, Oregon 97838
Monday, December 11, 2023, 6:30 PM

Briana Cortaberria
Executive Assistant to the
Superintendent and Board of Education

AGENDA

1. **CALL TO ORDER REGULAR MEETING (6:30 p.m.)** *Chair Hansell*
2. **INTRODUCTORY ITEMS (6:30 p.m.)** *Chair Hansell*
 1. Pledge of Allegiance
 2. Adoption of Agenda 3
 3. Approval of Minutes 4
3. **PRESENTATIONS AND RECOGNITIONS (6:35 p.m.)**
 1. Hermiston FFA Recognition *Dr. Mooney*
 2. Student Board Representative *Miss Doherty*
 3. District Audit Report *Ms. Saul* 12
 4. Governor's Literacy Plan *Dr. Farley*
 5. Integrated Guidance Plan *Dr. Mooney*
4. **PUBLIC COMMENTS (8:05 p.m.)** *Chair Hansell* 15

Welcome. This is the time we reserve in our meeting for public comment.
According to Board Policy KL, any complaint regarding a specific employee of the Hermiston School District must be routed through the superintendent's office.
The Hermiston School District Board of Education accepts public comments virtually and in person. Members of the public wishing to address the board virtually submitted written statements or requests by 4:00 p.m. prior to this meeting.
Those wishing to address the board in person should stand and be recognized, then move forward to the microphone at the center table. Prior to making your comments, state your first and last name and school or topic. Please limit your comments to a maximum of three (3) minutes and address them to me.
Is there anyone here tonight who would like to address the board?
5. **COMMUNICATIONS AND ANNOUNCEMENTS (8:20 p.m.)**
 1. Oregon School Employees Association *Ms. Chapman*
 2. Hermiston Association of Teachers *Ms. McCann*
6. **REPORTS (8:35 p.m.)**
 1. Board of Education *Chair Hansell*

Board of Education Goals

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

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

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

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

2. Stewardship. Maintain sound fiscal stewardship of community resources consistent with board policy.	
3. Community. Engage our diverse community in creating opportunities to advance student achievement.	
2. Business Office <i>Ms. Saul</i>	
1. Financial Reports	16
3. Superintendent's Office <i>Dr. Mooney</i>	
1. Enrollment Report	19
7. CONSENT ITEMS** (8:55 p.m.)	
1. Human Resources Department	
1. Personnel Resignations	22
2. Personnel Appointments	23
3. Extra Responsibility & Extra Duty Contracts	24
2. Business Office	
1. Acceptance of Gifts	25
2. Budget Adjustment	28
3. 2022-2023 Audit Report	30
4. Budget Committee Calendar	214
5. Budget Committee Membership	216
3. Superintendent's Office	
1. Policy Review - Second Reading	217
2. Personnel Resignation	254
8. ACTION ITEMS (9:00 p.m.)	
1. Governor's Literacy Plan	255
2. Student Investment Account Grant Agreement	256
9. CALENDAR AND FUTURE ITEMS (9:10 p.m.)	
1. Future Agenda Item Discussion <i>Chair Hansell</i>	
2. Calendar Review <i>Ms. Cortaberria</i>	285
10. EXECUTIVE SESSION (9:15 p.m.)	291
11. ADJOURN (10:00 p.m.)	

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

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

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

December 11, 2023

SUPERINTENDENT'S RECOMMENDATION

2.0 INTRODUCTORY ITEMS

2.2 TOPIC: Adoption of the Agenda

It is recommended.

RECOMMENDATION:

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

**REGULAR MEETING
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
November 13, 2023**

1 CALL TO ORDER

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

Hermiston School Board members present: Ms. Karen Sherman, Ms. Bonnie Luisi, Ms. Sally Hansell, Ms. Liliana Gomez, Ms. Teri Vander Stelt, and Mr. James Hurst

Also in attendance were: Superintendent of Schools Dr. Tricia Mooney, Director of Business Services Katie Saul, and Executive Assistant to the Superintendent and Board Briana Cortaberria

Absent member(s): Mr. Dain Gardner

2 INTRODUCTORY ITEMS

2.1 Pledge of Allegiance

Chair Hansell led everyone in the Pledge of Allegiance.

2.2 Adoption of Agenda

Dr. Mooney requested an amendment to the agenda: removing Presentation 3.2 and according Action Item 8.5. The items will be moved to the December regular board meeting.

Mr. Hurst moved that the agenda be adopted as amended. The motion was seconded by Ms. Gomez and passed 6-0.

2.3 Approval of Minutes

Ms. Luisi moved that the board approves the minutes of the regular meeting held on October 9, 2023, the special meeting on October 23, 2023, and the special meeting held October 30, 2023.

The motion was seconded by Ms. Vander Stelt and passed 6-0.

3 PRESENTATIONS AND RECOGNITIONS

3.1 Student Investment Account Annual Report

Dr. Mooney provided the SIA annual report and informed the board that the report will be posted to the district web site.

4 PUBLIC COMMENTS

No comments were provided in advance, and no members of the public requested to address the board virtually or in-person.

5 COMMUNICATIONS AND ANNOUNCEMENTS

5.1 Oregon School Employees Association

OSEA President Chapman was unable to attend the meeting.

5.2 Hermiston Association of Teachers

HAT President Jessica McCann provided a union update, commenting on the district's recognition as a Lighthouse System, fall conferences, and standards-based grading system.

6 REPORTS

6.1 Board of Education

The Board members shared of events and activities in which they participated or attended since the last Board meeting, speaking of Oregon School Boards Association Legislative Roadshow, board committee meetings, the board's Listening & Learning Session, Hermiston Education Foundation's Dancing with the Hermiston Stars, Hermiston High School's Clue performance, community foster care parent night, parent-teacher conferences, and the Oregon School Boards Association annual convention.

6.2 Business Office

6.2.1 Financial Reports

Ms. Saul will review the revenue, expenditure, and ending fund balance reports for September 2023, of which the expenditure report is yellow and it is balanced by a green revenue report to yield a 12.53% ending fund balance.

6.3 Superintendent

6.3.1 Enrollment Report

Dr. Mooney shared the enrollment report as of October 31, stating that enrollment is decreased from last month and this time last year.

Dr. Mooney shared a regular attenders report, which is the percent of students that attended 90% of their enrolled days, through October.

In coordination with state assessment results, Dr. Mooney provided attendance data related to assessment proficiency. She also shared data on Hermiston school-aged student enrollment.

Chair Hansell inquired of attendance versus proficiency data broken out by grade level.

6.3.2 Lighthouse System Recognition

Dr. Mooney shared the application process the district went through to be identified as a Lighthouse System. She said the recognition is related to AASA's Learning 2025 platform. Hermiston School District is the only district to be recognized for Community Alignment.

Dr. Mooney shared the district's application video and provided the according hard copy document.

7 CONSENT ITEMS

Ms. Luisi moved and Ms. Sherman seconded that the Board of Education approves consent items 7.1.1 thru 7.3.1.

The motion passed 6-0.

7.1 Human Resources Department

7.1.1 Personnel Resignations

Approves the resignation of the following employees:

Catherine Browning	Educational Assistant	Sunset Elementary
Andrea Dunlap	Social Worker	District Office
Stephanie Povey	District Nurse	District Office
Melisa Sardella	Educational Assistant	Rocky Heights Elementary

7.1.2 Personnel Appointments

Approves the appointment of the following employees:

Jamie Bartman	Educational Assistant	West Park Elementary
Krystal Dunagan	Educational Assistant	Loma Vista Elementary
Aiden Favorite	Educational Assistant	Sunset Elementary
Sonia Gutierrez	Custodian	Armand Larive Middle
Hannah Henderson	Educational Assistant	Hermiston High
Austin Naillon	Assistant Boys Basketball Coach	Hermiston High
Cory Reasor	Educational Assistant	Sandstone Middle
Andrew Weedin	Special Education Teacher	Sunset Elementary

7.1.3 Extra Responsibility & Extra Duty Contracts

Approves the extra responsibility and extra duty contracts as attached.

Dylan Caldwell	Boys Basketball Coach	Sandstone Middle
Carson Clem	Boys Basketball Coach	Armand Larive Middle
Angie Cooke	Enrichment Coach	Highland Hills Elementary
Tammy Fisher	Boys Swimming Coach	Hermiston High
Ericka Hearne	Credit Recovery Scorer	Hermiston High
Natasha Johnson	Enrichment Coach	Sunset Elementary
Mackenzie Juul	Enrichment Coach	Highland Hills Elementary
Adhal Martinez	Boys Basketball Coach	Armand Larive Middle
Teresa Neddo	Enrichment Coach	West Park Elementary
Brittanee Putman	Enrichment Coach	Rocky Heights Elementary
Jonathon Ramirez	Boys Basketball Coach	Sandstone Middle
Cailyn Roberts	Enrichment Coach	Loma Vista Elementary
Debra Smith	Enrichment Coach	Desert View Elementary
Bailey Srofe	Enrichment Coach	Sunset Elementary
Courtney Winn	Enrichment Coach	Rocky Heights Elementary
Jacob Zumwalt	Boys Swimming Coach	Hermiston High

7.2 Business Office

7.2.1 Acceptance of Gifts

Accepts the following gifts:

SCHOOL/PROG	GIFT	VALUE	DONOR
Hermiston High School Key Club	Cash	\$3,705.55	Hermiston Kiwanis Foundation

7.3 Superintendent's Office

7.3.1 Policy Review – First Reading

Adopts the list of policies under review, as included:

BD/BDA	Board Meetings
BDC	Executive Sessions
EFA	Local Wellness
GCBDA/GDBDA	Family Medical Leave
GCBDA/GDBDA-AR(1)	Family Leave
IGAI	Human Sexuality, AIDS/HIV, Sexually Transmitted Diseases, Health Education**
LBE	Public Charter Schools**
LBEA	Resident Student Denial for Virtual Public Charter School Attendance**

8 ACTION ITEMS

8.1 OSBA Board Position #2

Ms. Luisi moved that the board nominate Emily Smith to the Oregon School Boards Association Board Position #2.

The motion was seconded by Ms. Vander Stelt and passed 6-0.

8.2 OSBA LPC Position #2

Ms. Luisi moved that the board nominate Judy Richardson to the Oregon School Boards Association Legislative Policy Committee Position #2.

The motion was seconded by Ms. Gomez and passed 6-0.

8.3 OSBA Resolution #1

Mr. Hurst moved that the board approve Oregon School Boards Association Resolution #1 to amend Oregon School Boards Association's Bylaws relating to composition of the board of directors.

The motion was seconded by Ms. Luisi and passed 6-0.

8.4 OSBA Resolution #2

Ms. Vander Stelt moved that the board approve Oregon School Boards Association Resolution #2 to amend the OSBA's 2018 Bylaws.

The motion was seconded by Ms. Gomez and passed 6-0.

9 CALENDAR/FUTURE ITEMS

9.1 Future Agenda Item Discussion

No items were brought forward for discussion.

9.2 Calendar Review

Upcoming calendars were reviewed.

Chair Hansell recessed the regular meeting at 7:54 p.m., stating the respective ORS under which the Board would meet in Executive Session:

- ORS 332.061(1): To conduct a hearing to expel minor students or to examine confidential medical records

Chair Hansell stated that following the executive session, the board will return to the regular meeting to adjourn. No further action will be taken.

10 EXECUTIVE SESSION

Chair Hansell moved the board into executive session at 8:06 p.m.

The six present board members were joined by Dr. Mooney, Assistant Superintendent Mr. Bacon, Ms. Cortaberria.

10.1 ORS 332.061(1)

Chair Hansell closed the executive session and reconvened the regular meeting at 8:23 p.m.

11 ADJOURN

Having no further items for action, Chair Hansell adjourned the regular meeting at 8:24 p.m.

Date

Chairman

Superintendent/Clerk

Secretary

**SPECIAL MEETING
UMATILLA COUNTY SCHOOL DISTRICT #8R, HERMISTON
November 27, 2023**

1 CALL TO ORDER

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

Hermiston School Board members present: Ms. Karen Sherman, Ms. Bonnie Luisi, Mr. Dain Gardner, Ms. Sally Hansell, Ms. Liliana Gomez, Mr. James Hurst, and Ms. Teri Vander Stelt

Also in attendance were: Superintendent of Schools Dr. Tricia Mooney, Assistant Superintendent Jake Bacon and Executive Assistant to the Superintendent and Board Briana Cortaberria

2 INTRODUCTORY ITEMS

2.1 Pledge of Allegiance

Chair Hansell led everyone in the Pledge of Allegiance.

2.2 Adoption of Agenda

Ms. Luisi moved that the agenda be adopted as presented. The motion was seconded by Mr. Gardner and passed 7-0.

3 PRESENTATIONS AND RECOGNITIONS

3.1 Student Board Representative

Miss Doherty provided a Hermiston High School student leadership update commenting on winter activities: a winter kick off student assembly, student athletic and activities schedule, canned food drive, choir performances, blood drive, and the new creative writing club.

3.2 Bond Projects Update

Wenaha Senior Project Manager Scott Rogers provided a bond projects update, highlighting construction of the Hermiston High School annex and district wide upgrades and the master budget including individual site projects. Rogers concluded with a review of the budget dashboard.

4 PUBLIC COMMENTS

No comments were provided in advance, and no members of the public requested to address the board virtually. In-person comments were heard regarding district support to new teachers, notably by the instructional coaches.

5 REPORTS

5.1 Board of Education

The Board members had no items to report.

5.2 Superintendent's Office

Dr. Mooney commented on the busy time of year – conferences, Thanksgiving Break, canned food drives, inclement weather and student safety.

6 STUDY ITEMS

6.1 Instructional Coaching Presentation

Director of Secondary Education Scott Depew and his secondary coaching team presented on the secondary instructional model, including instructional coaching. The group members introduced themselves, sharing about themselves and why they moved into the role.

Depew continued by reviewing student-centered coaching – what it is (The BIG idea!) and what it is not. He shared seven core practices and explained the district's coaching model.

Team members explained the Teacher Induction Program, which is supported by professional development in Explicit Instruction and Literacy & Language Supports, and the Multiplier Effect.

7 CONSENT ITEMS

Ms. Luisi moved and Ms. Sherman seconded that the Board of Education approves consent items 7.1.1 thru 7.1.3.

The motion passed 7-0.

7.1 Human Resources Department

7.1.1 Personnel Resignations

Approves the resignation of the following employees:

Meagan Barger	Special Education Assistant	Rocky Heights Elementary
David Larson	Art Teacher	Armand Larive Middle

7.1.2 Personnel Appointments

Approves the appointment of the following employees:

Whitney Cearns	Grade 1 Teacher - Temporary	Highland Hills Elementary
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7.1.3 Extra Responsibility & Extra Duty Contracts

Approves the extra responsibility and extra duty contracts as attached.

Kimberly Gonzalez	Hispanic Family Engagement	Hermiston High
Janeth Macias	Hispanic Family Engagement	Hermiston High
Omar Medina	Hispanic Family Engagement	Hermiston High

8 CALENDAR/FUTURE ITEMS

8.1 Future Agenda Item Discussion

No items were brought forward for discussion.

8.2 Calendar Review

Upcoming calendars were reviewed.

Chair Hansell recessed the regular meeting at 8:36 p.m. and stated the respective ORS under which the Board would meet in Executive Session:

- ORS 192.660(2)(i): To review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing.

9 EXECUTIVE SESSION

Chair Hansell moved the board into executive session at 8:46 p.m.

The seven present board members were joined by Dr. Mooney and Ms. Cortaberría.

9.1 ORS 192.660(2)(i)

Chair Hansell closed the executive session and reconvened the special meeting at 9:43 p.m.

10 ADJOURN

With no further agenda items, the board adjourned.

Chair Hansell adjourned the regular meeting at 9:43 p.m.

Date

Chairman

Superintendent/Clerk

Secretary

Barnett & Moro, P.C.

Certified Public Accountants

975 S.E. 4th St.

Hermiston, OR 97838

(541) 567-5215

www.barnettandmoro.com

RICHARD L. STODDARD, C.P.A.

BETSY J. BENNETT, C.P.A.

DAVID J. BARNETT, C.P.A.

DENNIS L. BARNETT, C.P.A.

PAUL A. BARNETT, C.P.A.

December 4, 2023

To the Superintendent and

Board of Education

Umatilla County School District No. 8R

305 SW 11th Street

Hermiston, OR 97838

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County School District No. 8R for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 26, 2023. Professional standards require that we provide you with the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 4, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

December 4, 2023

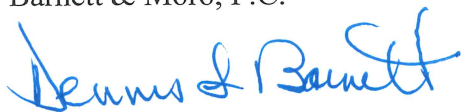
financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

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

Restriction on Use

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

Sincerely,
Barnett & Moro, P.C.



Dennis L. Barnett, Shareholder

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

PUBLIC COMMENT GUIDELINES

Welcome. This is the time we reserve in our meeting for public comment.

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

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

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

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

GENERAL FUND REVENUE DATA ENTRY REPORT

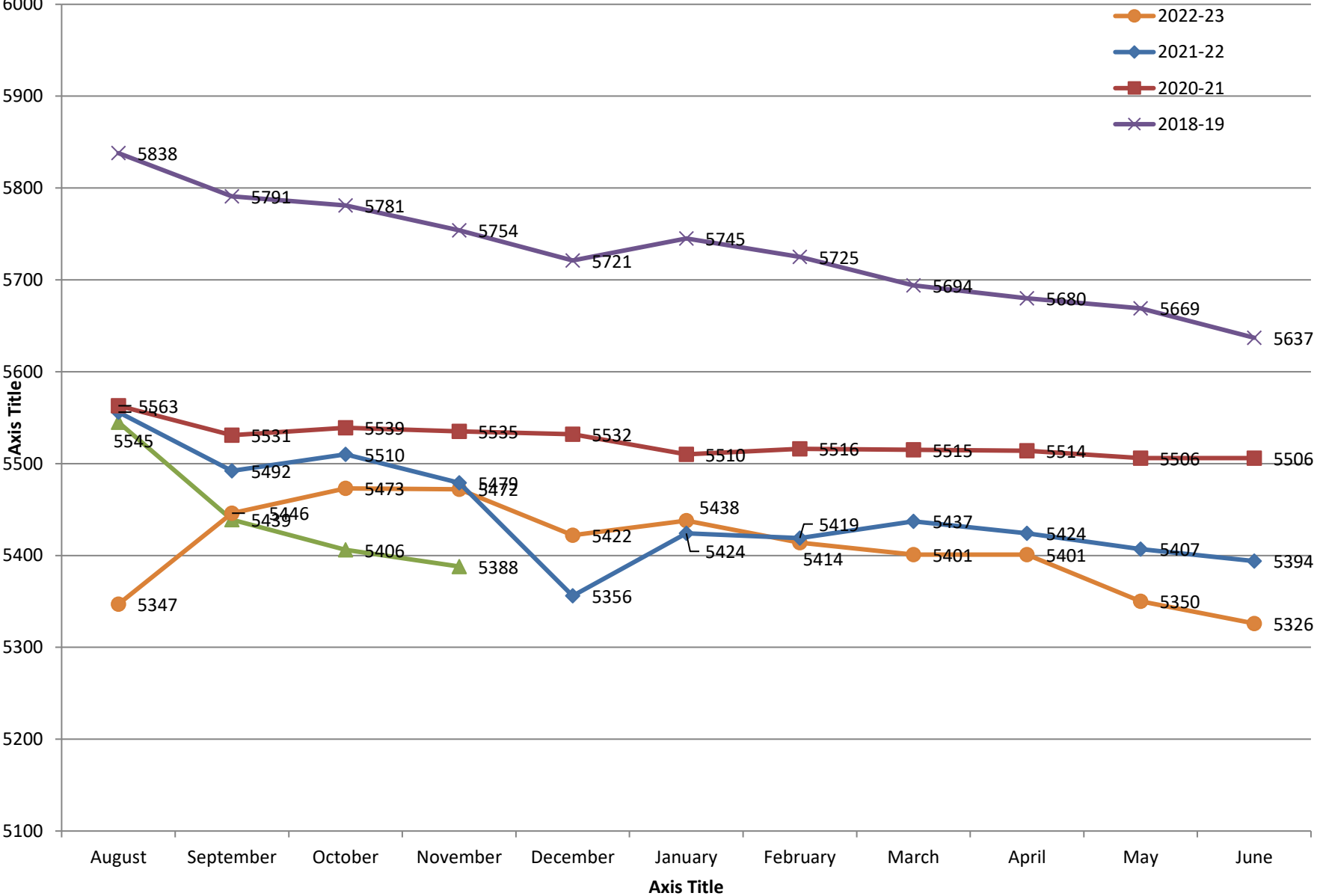
MONTH	TAXES	INTST/FEES	INTER	STATE SSF	STATE OTH	FEDERAL	OTHER	TOTAL PROJ.	TOTAL ACT.	VARIANCE	
JUL PRO	\$ -	\$ 104,725	\$ 195,346	\$ 9,371,230	\$ -	\$ -	\$ -	\$ 9,671,301		\$ (174,434)	-1.80%
JUL ACT	\$ -	\$ 125,638	\$ -	\$ 9,371,230	\$ -	\$ -	\$ -	\$ -	\$ 9,496,868	\$ (174,434)	YTD
AUG PRO	\$ 27,742	\$ 106,348	\$ 97,673	\$ 4,684,491	\$ 13,000	\$ -	\$ -	\$ 4,929,254		\$ 234,259	4.75%
AUG ACT	\$ 20,181	\$ 167,509	\$ 293,020	\$ 4,682,804	\$ -	\$ -	\$ -		\$ 5,163,514	\$ 59,826	YTD
SEP PRO	\$ 37,452	\$ 114,363	\$ 102,961	\$ 4,684,491	\$ -	\$ -	\$ -	\$ 4,939,267		\$ 147,661	2.99%
SEP ACT	\$ 18,011	\$ 279,503	\$ 106,611	\$ 4,682,804	\$ -	\$ -	\$ -		\$ 5,086,928	\$ 207,487	YTD
OCT PRO	\$ 75,113	\$ 81,890	\$ 97,673	\$ 4,684,491	\$ -	\$ -	\$ -	\$ 4,939,167		\$ 54,329	1.10%
OCT ACT	\$ 20,899	\$ 192,120	\$ 97,673	\$ 4,682,804	\$ -	\$ -	\$ -		\$ 4,993,497	\$ 261,816	YTD
NOV PRO	\$ 9,272,775	\$ 116,853	\$ 104,725	\$ 4,684,491	\$ -	\$ -	\$ -	\$ 14,178,844			0.00%
NOV ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
DEC PRO	\$ 1,095,696	\$ 85,524	\$ 1,828,242	\$ 4,684,491	\$ -	\$ -	\$ -	\$ 7,693,953			0.00%
DEC ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
JAN PRO	\$ 144,645	\$ 84,472	\$ 302,673	\$ 4,684,491	\$ 366,484	\$ 12,000	\$ -	\$ 5,594,765			0.00%
JAN ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
FEB PRO	\$ 170,676	\$ 109,014	\$ 97,673	\$ 4,684,491	\$ -	\$ -	\$ -	\$ 5,061,854			0.00%
FEB ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
MAR PRO	\$ 173,112	\$ 96,499	\$ 103,138	\$ 4,684,491	\$ -	\$ -	\$ -	\$ 5,057,240			0.00%
MAR ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
APR PRO	\$ 55,282	\$ 106,946	\$ 97,673	\$ 4,684,491	\$ -	\$ -	\$ -	\$ 4,944,392			0.00%
APR ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
MAY PRO	\$ 129,312	\$ 129,053	\$ 23,450	\$ 4,684,491	\$ 35,000	\$ -	\$ -	\$ 5,001,306			0.00%
MAY ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
JUN PRO	\$ 241,940	\$ 174,313	\$ 7,195	\$ -	\$ 366,484	\$ -	\$ 1,500,000	\$ 2,289,932			0.00%
JUN ACT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -		YTD
Projected	\$ 11,423,745	\$ 1,310,000	\$ 3,058,426	\$ 56,216,140	\$ 780,968	\$ 12,000	\$ 1,500,000	\$ 74,301,279			
Budget Book	\$ 11,423,745	\$ 1,310,000	\$ 2,964,607	\$ 55,000,135	\$ 723,588	\$ 12,000	\$ 2,705,000	\$ 74,139,075			
Variance	\$ -	\$ -	\$ 93,819	\$ 1,216,005	\$ 57,380	\$ -	\$ (1,205,000)	\$ 162,204			
TOT ACT	\$ 59,091	\$ 764,770	\$ 497,304	\$ 23,419,642	\$ -	\$ -	\$ -	\$ 24,740,806	FORECAST ACT	\$	74,563,095
% collected	0.52%	58.38%	16.26%	41.66%	0.00%	0.00%	0.00%	33.30%			
NOTE:											
LEGEND	Above or within 2.00% of projection				Between 2.01% & 5.00% below			Below 5.01% of projection			

GENERAL FUND EXPENDITURE DATA ENTRY REPORT								
MONTH	PROJ. P/R	ACTUAL P/R	PROJ. A/P	ACTUAL A/P	TOTAL	VARIANCE		
JULY PROJECTED	1,039,674		\$ 1,381,486		\$ 2,421,160 MONTHLY	\$ 6,252	0.26%	
JULY ACTUAL		\$ 1,049,625		\$ 1,377,787	\$ 2,427,412 YTD	\$ 6,252	0.26%	
AUGUST PROJECTED	1,232,246		\$ 1,108,290		\$ 2,340,536 MONTHLY	\$ (65,117)	-2.78%	
AUGUST ACTUAL		\$ 1,209,218		\$ 1,066,202	\$ 2,275,419 YTD	\$ (58,865)	-1.24%	
SEPTEMBER PROJECTED	5,169,094		\$ 872,712		\$ 6,041,806 MONTHLY	\$ 283,008	4.68%	
SEPTEMBER ACTUAL		\$ 5,005,895		\$ 1,318,919	\$ 6,324,814 YTD	\$ 224,143	2.07%	
OCTOBER PROJECTED	5,331,775		\$ 927,300		\$ 6,259,075 MONTHLY	\$ 595,456	9.51%	
OCTOBER ACTUAL		\$ 5,247,507		\$ 1,607,024	\$ 6,854,531 YTD	\$ 819,599	4.80%	
NOVEMBER PROJECTED	5,426,384		\$ 931,734		\$ 6,358,118 MONTHLY	\$ (6,358,118)	-100.00%	
NOVEMBER ACTUAL		\$ -		\$ -	\$ - YTD	\$ (5,538,519)	-23.65%	
DECEMBER PROJECTED	5,285,563		\$ 930,681		\$ 6,216,244 MONTHLY	\$ (6,216,244)	-100.00%	
DECEMBER ACTUAL		\$ -		\$ -	\$ - YTD	\$ (11,754,763)	-39.66%	
JANUARY PROJECTED	5,208,211		\$ 1,021,174		\$ 6,229,385 MONTHLY	\$ (6,229,385)	-100.00%	
JANUARY ACTUAL		\$ -		\$ -	\$ - YTD	\$ (17,984,148)	-50.14%	
FEBRUARY PROJECTED	5,444,624		\$ 948,855		\$ 6,393,479 MONTHLY	\$ (6,393,479)	-100.00%	
FEBRUARY ACTUAL		\$ -		\$ -	\$ - YTD	\$ (24,377,627)	-57.69%	
MARCH PROJECTED	5,347,369		\$ 1,086,524		\$ 6,433,893 MONTHLY	\$ (6,433,893)	-100.00%	
MARCH ACTUAL		\$ -		\$ -	\$ - YTD	\$ (30,811,520)	-63.28%	
APRIL PROJECTED	5,323,648		\$ 1,049,012		\$ 6,372,660 MONTHLY	\$ (6,372,660)	-100.00%	
APRIL ACTUAL		\$ -		\$ -	\$ - YTD	\$ (37,184,180)	-67.53%	
MAY PROJECTED	9,005,295		\$ 1,430,436		\$ 10,435,731 MONTHLY	\$ (10,435,731)	-100.00%	
MAY ACTUAL	-	\$ -		\$ -	\$ - YTD	\$ (47,619,911)	-72.70%	
JUNE PROJECTED	9,579,097		\$ 2,326,631		\$ 11,905,728 MONTHLY	\$ (11,905,728)	-100.00%	
JUNE ACTUAL		\$ -		\$ -	\$ - YTD	\$ (59,525,639)	-76.90%	
PROJECTED	\$ 63,392,980		\$ 14,014,835		\$ 77,407,815	(proj. difference in budgeted expenditures)		
BUDGET BOOK	\$ 63,459,168		\$ 14,156,399		\$ 77,615,567			
VARIANCE	\$ 66,188		\$ 141,564		\$ 207,752			
TOTAL ACTUAL		\$ 12,512,244		\$ 5,369,932	\$ 17,882,176	FORECAST ACT	\$ 78,227,414	
% spent to date		19.74%		38.32%	23.10%			
Note:								
LEGEND MONTHLY	Below or within 2.00%		Between 2.01% & 5.00% above			Above 5.01% of projection		
LEGEND YTD	Below or within 2.00%		Between 2.01% & 5.00% above			Above 5.01% of projection		

GENERAL FUND MONTHLY ENDING FUND BALANCE REPORT

DATE	Revenue	Expenditure	Ending Fund Balance	Variance		EFB Monthly Projection for Year End
1-Jul-23 PROJECTED			\$ 14,000,000			
ACTUAL			\$ 14,210,000			
31-Jul-23 PROJECTED	\$ 9,671,301	\$ 2,421,160	\$ 21,250,141			
ACTUAL	\$ 9,496,868	\$ 2,427,412	\$ 21,279,456	\$ 29,315	0.14%	12.39%
31-Aug-23 PROJECTED	\$ 4,929,254	\$ 2,340,536	\$ 23,838,860			
ACTUAL	\$ 5,163,514	\$ 2,275,419	\$ 24,167,551	\$ 328,691	1.38%	12.70%
30-Sep-23 PROJECTED	\$ 4,939,267	\$ 6,041,806	\$ 22,736,321			
ACTUAL	\$ 5,086,928	\$ 6,324,814	\$ 22,929,665	\$ 193,344	0.85%	12.53%
31-Oct-23 PROJECTED	\$ 4,939,167	\$ 6,259,075	\$ 21,416,414			
ACTUAL	\$ 4,993,497	\$ 6,854,531	\$ 21,068,630	\$ (347,783)	-1.62%	11.91%
30-Nov-23 PROJECTED	\$ 14,178,844	\$ 6,358,118	\$ 29,237,140			
ACTUAL	\$ -	\$ -	\$ 21,068,630		0.00%	
31-Dec-23 PROJECTED	\$ 7,693,953	\$ 6,216,244	\$ 30,714,849			
ACTUAL	\$ -	\$ -	\$ 21,068,630		0.00%	
31-Jan-24 PROJECTED	\$ 5,594,765	\$ 6,229,385	\$ 30,080,230			
ACTUAL	\$ -	\$ -	\$ 21,068,630		0.00%	
28-Feb-24 PROJECTED	\$ 5,061,854	\$ 6,393,479	\$ 28,748,605			
ACTUAL	\$ -	\$ -	\$ 21,068,630		0.00%	
31-Mar-24 PROJECTED	\$ 5,057,240	\$ 6,433,893	\$ 27,371,952			
ACTUAL	\$ -	\$ -	\$ 21,068,630		0.00%	
30-Apr-24 PROJECTED	\$ 4,944,392	\$ 6,372,660	\$ 25,943,685			
ACTUAL	\$ -	\$ -	\$ 21,068,630		0.00%	
31-May-24 PROJECTED	\$ 5,001,306	\$ 10,435,731	\$ 20,509,260			
ACTUAL	\$ -	\$ -	\$ 21,068,630		0.00%	
30-Jun-24 PROJECTED	\$ 2,289,932	\$ 11,905,728	\$ 10,893,464			
ACTUAL	\$ -	\$ -	\$ 21,068,630		0.00%	
INITIAL FORECASTED EFB	\$ 74,301,279	\$ 77,407,815	\$ 10,893,464			12.34%
ACTUALS TO DATE	\$ 24,740,806	\$ 17,882,176				
ANTICIPATED ACTUALS*	\$74,563,095	\$78,227,414	\$ 10,545,681			11.91%
Monthly Comp.	Above or within 2.00% of projection	Between 2.01% & 5.00% below projection	Below 5.01% of projection			
	*Calculated using actuals through the current month and projected revenue and expenditures for future months					
NOTE:	Estimated; amount may change, depending on 2022-2023 fiscal year end adjustments					
ENDING FUND BALANCE LEGEND	8.00% to 9.00% and above	Between 7.99% to 7.50%	7.49% and below			18

HSD Enrollment Trends 2018-19 to Present



1/3/1900 HERMISTON SCHOOL DISTRICT 8R - ELEMENTARY ENROLLMENT BY TEACHER												
Desert View	354	Highland Hills	310	Loma Vista	403	Rocky Heights	457	Sunset	431	West Park	429	
Kinder				Carlson, K (Life S)	1	Hinton, Kelsey(Able)				Diaz, Savannah (SC)	3	Total
Ramirez, Nichole	16	Adams, Emily	13	Perkins, S (Life S)	2	Jones, Wendy	23	Bruce, Madison	18	Gorham, Mary	19	350
Smith, Debra	19	Koenig, Marian	17	Bartley, Renae	14	Hayden, Mya	23	Demarest, Emilie	19	Kellison, Amber	19	
Spears, Elsy	16	Schwirse, Dezi	16	Gormley, Caitrin	16	Victorio, Daisy	24	Trotter, Natalie	19	Radillo, Elizabeth	19	
				Padberg, Janna	17							
				Rawlings, Nickole	17							
Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Avg,
Total	51	46	67	70	56	60	18.4					
1st grade				Carlson, K (Life S)	1	Hinton, Kelsey(Able)	1			Diaz, Savannah (SC)	3	Total
Bennett, Jeannine	19	Cearns, W (Cox)	16	Perkins, S (Life S)	3	Badillo-Juarez, Ana	18	Hantke, Sonia	21	Schaefer, Stacy	16	372
Farley, Kelsey	18	Liebe, Martha	15	Milligan, Amber	19	Dunkel, Michelle	19	Meyers, Hayden	22	Searles, Eileen	17	
Lillie, Shelly	19	Watson, Bailey	16	Powell, Annette	19	Godby, Katia	18	Mosher, Aimee	22	Wattenburger, Marci	16	
				Spencer, Cherilyn	20	Griffin, Kristine	18			Zuniga, Mariana	16	
Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Avg,
Total	56	47	62	74	65	68	18.6					
2nd grade				Carlson, K (Life S)	1	Hinton, Kelsey (Able)	1			Diaz, Savannah (SC)	5	Total
Lowery, Jennifer	16	Cooley, Samantha	16	Perkins, S (Life S)	2	James, Megan	18	Colbray, Delta	18	Morris, Melissa (SC)	3	387
McCann, Jessica	16	Johnson, Osieauna	17	Greenup, Nina	19	Phillips, Bobbi	19	Smith, Monica	17	Johnston, Dawn	20	
Rettkowski, Tiffany	15	Wilson, Madison	18	Meade, Alesia	19	Putnam, Brittanee	19	Torres, Martha	16	Neddo, Tess	20	
Wells, Sarah	18			Newton, Jammie	18	West, Courtney	20	Zumaya, Gabriela	16	Springstead, Amy	20	
Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Avg,
Total	65	51	59	77	67	68	18.4					
3rd grade				Carlson, K (Life S)	3	Hinton, Kelsey (Able)	3			Morris, Melissa (SC)	3	Total
Artz, Cristal	21	Juul, Mackenzie	18	Perkins, S (Life S)	1	Basso, Caroline	22	Johnson, Natasha	23	Morgan, Michelle	24	401
Cope, Lyndsey	21	Ranger, Kelsey	18	Mulkey, Kaitlin	21	Cotterell, Emily	22	Maddox, Noelle	23	Purswell, Kim	26	
Frazier, Kara	21	Verwold, Taylor	18	Walchli, Courtney	19	Rodriguez, Adriane	22	St. Hilaire, Ashley	21	Smith, Brittany	25	
				White, Linda	22							
								Arenas, Patti (NC)	4			
Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Avg,
Total	63	54	66	69	71	78	22.3					
4th grade				Carlson, K (Life S)	1	Ekblad (Team)	1			Morris, Melissa (SC)	0	Total
Kramer, Hailey	16	Cooke, Angie	19	Perkins, S (Life S)		Hinton, Kelsey (Able)	0	Davis, Makendie	19	Hardin, Deniel	25	428
Lomas, Sara	16	Plum, Deanna	16	Gilstrap, Lily	25	Lindeman, Alissa	23	Richardson, Kelby	17	Madrigal, Jaime	26	
Wellsandt, Darci	16	Sieble, Carolina	20	Hamilton, Natalie	25	Thompson, Hannah	22	Rouska, Aaron	19	Peterson, Allison	26	
				Stuart, Eleanor	25	Weis, Haley	22	Scofe, Bailey	19			
						Winn, Courtney	22	Arenas, Patti (NC)	8			
Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Avg,
Total	48	55	76	90	82	77	21.4					
5th grade				Carlson, K (Life S)	2	Ekblad (Team)	3			Morris, Melissa (SC)	3	Total
McCormack, Janey	24	Cook, Justine	18	Perkins, S (Life S)	2	Best, Sara	26	Brown, Jessica	27	Childs, Michelle	20	444
Miller, Sidney	23	Greenough, Kelly	20	Culligan, Tracy	24	Combs, Heather	24	Finn, Jessica	27	Degan, Amanda	17	
Nicodemus, Connie	24	Hamann, Bonnie	19	Roberts, Cailyn	23	Linn, Josh	24	Mignin, Kaitkyn	27	Dopps, Kathy	20	
				Rodriguez, Amanda	22					Nyzc, David	18	
								Arenas, Patti (NC)	7			
Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Hermiston Online!		Avg,
Total	71	57	73	77	88	78	23.4					

11/30/2023

CUMULATIVE SCHOOL ENROLLMENT -- HERMISTON SCHOOL DISTRICT 8R

	Part Time	Kg	1st grade	2nd grade	3rd grade	4th grade	5th grade	6th grade	7th grade	8th grade	9th grade	10th grade	11th grade	12th grade	Total
DESERT VIEW		51	56	65	63	48	71								354
HIGHLAND HILLS		46	47	51	54	55	57								310
Loma Vista		67	62	59	66	76	73								403
ROCKY HEIGHTS		70	74	77	69	90	77								457
SUNSET		56	65	67	71	82	88								429
WEST PARK		60	68	68	78	77	78								429
Elementary Total		350	372	387	401	428	444								2382
															0
ALMS								241	241	259					741
SMS								212	188	189					589
															0
HHS											433	446	402	395	1676
COMBINED TOTAL		350	372	387	401	428	444	453	429	448	433	446	402	395	5388

	Increase/ Decrease
Last month's total enrollment:	5406 -18
Same month one year ago:	5472 -84

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

December 11, 2023

ASSISTANT SUPERINTENDENT'S RECOMMENDATION

7.1 CONSENT: Human Resources Department

7.1.1 TOPIC: Personnel Resignation

It is recommended.

RECOMMENDATION:

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

Kayla Niles	Special Education Teacher	Desert View Elementary
MacKenzie Swift	Special Education Assistant	Loma Vista Elementary
Dayrayvette Ugarte	Special Education Assistant	Desert View Elementary
Linda White	Grade 3 Teacher	Loma Vista Elementary

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

December 11, 2023

ASSISTANT SUPERINTENDENT'S RECOMMENDATION

7.1 CONSENT: Human Resources Department

7.1.2 TOPIC: Personnel Appointment

It is recommended.

RECOMMENDATION:

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

Mariah Gillette	Educational Assistant	Armand Larive Middle
Randi Hagen	Art Teacher	Armand Larive Middle
Jazmin Ruiz	Special Education Assistant	Rocky Heights Elementary
Linda White	Grade 3 Teacher – Temporary	Loma Vista Elementary
Samantha Wyant	Educational Assistant	Rocky Heights Elementary

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

December 11, 2023

ASSISTANT SUPERINTENDENT'S RECOMMENDATION

7.1 CONSENT: Human Resources Department

7.1.3 TOPIC: Extra Responsibility & Extra Duty Contracts

It is recommended.

RECOMMENDATION:

. that the Board of Education approves the extra responsibility and extra duty contracts as attached.

Emilee Strot Smith	Strength & Conditioning Coach Winter	Hermiston High
Michael Mosher	Strength & Conditioning Coach Winter	Hermiston High

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

December 11, 2023

DIRECTOR OF BUSINESS SERVICES' RECOMMENDATION

7.2 CONSENT ITEMS: Business Office

7.2.1 TOPIC: Acceptance of Gifts

It is recommended.

RECOMMENDATION:

. that the Board of Education accepts the following gifts:

SCHOOL/PROG	GIFT	VALUE	DONOR
Girls Tech Day	Cash	\$2,667.87	Amazon Web Services
Hermiston High School	Cash	\$651.40	Hermiston Band Boosters



Hermiston School District 8R

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

APPLICATION FOR ACCEPTANCE OF GIFT

Unit to be presented with Gift/Donation: Girls Tech Day, 10/14/23

Name of Donor: Amazon Web Services

Donor Address: 410 Terry Avenue North, Seattle, WA 98109

Donor Telephone Number: N/A

Description of gift(s)/donation(s) including Serial #, purchase date, original purchase price and current cash value: \$2,667.87

Purpose of gift/donation: Reimbursement of expenditures associated with the day supplies for hands-on stations; printing/advertising; t-shirts; food

Signature of Donor: not available

Date: 12/04/2023

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

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

Recommendation of Unit Administrator [Signature] Date: 12/1/23

Recommendation of Business Manager [Signature] Date: 12.4.2023

Recommendation of Superintendent [Signature] Date: 12.5.23

Action of the Board of Education: Accepted Not Accepted

Secretary to the Board of Education _____ Date: _____



Hermiston School District 8R

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

APPLICATION FOR ACCEPTANCE OF GIFT

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

Name of Donor: Hermiston Band Boosters

Donor Address: PO Box 1657

Donor Telephone Number: _____

Description of gift(s)/donation(s) including Serial #, purchase date, original purchase price and current cash value: Check #1161, cash value \$651.40

Purpose of gift/donation: Color Guard Uniforms.

Signature of Donor: Unable to obtain signature

Date: 11/03/2023

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

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

Recommendation of Unit Administrator [Signature] Date: _____

Recommendation of Business Manager [Signature] Date: 11.14.2023

Recommendation of Superintendent [Signature] Date: 12.5.23

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

Secretary to the Board of Education _____ Date: _____

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

December 11, 2023

DIRECTOR OF BUSINESS SERVICES' RECOMMENDATION

7.2 CONSENT ITEMS: Business Office

7.2.2 TOPIC: Budget Adjustment

It is recommended.

RECOMMENDATION:

. that the Board of Education approve Resolution 23-24-01.

HERMISTON SCHOOL DISTRICT #8R

Resolution # 23-24-01

WHEREAS, Hermiston School District #8R finds the need to amend the budgeted appropriations as follows for additional funding and planned expenditures related to specific purpose grant funds, and

WHEREAS, Oregon Revised Statute allows the District to authorize such transfers of appropriation via resolution, and expend funds after enactment of an appropriations resolution,

THEREFORE, BE IT RESOLVED that the Board of Education of Hermiston School District #8R hereby approves the following changes in appropriations and expenditures for the fiscal year 2023-2024 Budget.

Fund	Category	Prior Budgeted	Change Amount	New Budget
204	1000	\$450,000	\$25,000.00	\$475,000
204	2000	\$575,000	(\$25,000.00)	\$550,000
212	R4500	\$25,250	\$1,000.00	\$26,250
212	1000	\$15,250	\$10,600.00	\$25,850
212	2000	\$10,000	(\$9,600.00)	\$400
216	2000	\$97,960	(\$25,000.00)	\$72,960
216	3000	\$66,204	\$25,000.00	\$91,204
234	R3299	\$433,900	\$21,000.00	\$454,900
234	1000	\$433,900	\$21,000.00	\$454,900
251	R3299	\$4,490,394	\$224,199.00	\$4,714,593
251	R5400	\$722,061	\$0.00	\$722,061
251	1000	\$2,052,808	\$125,000.00	\$2,177,808
251	2000	\$3,148,773	\$0.00	\$3,148,773
251	3000	\$10,874	\$99,199.00	\$110,073

Considered and adopted at the meeting of the Board of Education of the Hermiston School District #8R, on the 11th day December 2023.

Board Chairman
Hermiston School District #8R

Secretary to the School Board
Hermiston School District #8R

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

December 11, 2023

DIRECTOR OF BUSINESS SERVICES' RECOMMENDATION

7.2 CONSENT ITEMS: Business Office

7.2.3 TOPIC: 2022-2023 Audit Report

It is recommended.

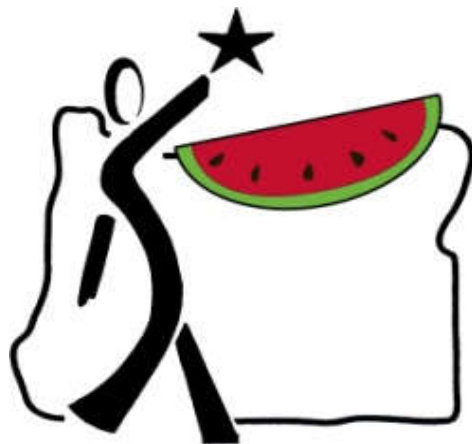
RECOMMENDATION:

. that the Board of Education accept the 2022-2023 Audit Report as presented.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended June 30, 2023



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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended

June 30, 2023

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UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended

June 30, 2023

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UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended

June 30, 2023

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UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

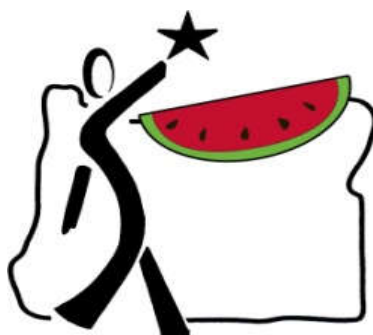
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended

June 30, 2023

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INTRODUCTORY SECTION



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

DISTRICT OFFICIALS
AS OF JUNE 30, 2023

BOARD OF EDUCATION

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

ADMINISTRATION

Tricia Mooney, Superintendent
Jake Bacon, Assistant Superintendent
Katie Saul, Business Manager

OFFICIAL ADDRESS

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



Future Focused: *Building Knowledge and Skills for Tomorrow*

December 4, 2023

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

Oregon Municipal Audit Law requires that an independent audit be made of all District funds within six months following the close of the fiscal year. Pursuant to this requirement, the Annual Comprehensive Financial Report of Hermiston School District #8R (the District) for the fiscal year ended June 30, 2023 is hereby submitted.

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

REPORT CONTENTS

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

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

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

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

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

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

Profile of the District

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

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

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

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

The Board hires all management staff. The management staff for fiscal year 2022-2023 was comprised of one superintendent, one assistant superintendent, and 22 principals and vice-principals and other administrative staff. The district employed approximately 668 full-time equivalent personnel, including administrators, teachers, secretaries and other support staff.

The District serves the City of Hermiston and its outlying rural area which is located in the northwest section of Umatilla County. The District represents approximately 30% of the County's 2022-2023 Real Market Value as shown on the property tax roll. As the District is located in a non-metropolitan county in northeastern Oregon, economic and demographic data is not available specifically for the District. Data is generally available for Umatilla County and the City of Hermiston.

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

<u>July 1⁽¹⁾</u>	<u>Umatilla County</u>	<u>City of Hermiston</u>
2022	80,401	19,973
2021	80,463	19,696
2020	81,495	18,775
2019	81,160	18,415
2018	80,765	18,200
2017	80,500	17,985
2016	79,880	17,730
2015	79,155	17,520
2014	78,340	17,345
2013	77,895	17,240

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

As the data indicates, Umatilla County’s population increased approximately 3.2% from 2013 to 2022 and the City of Hermiston experienced over a 15.8% increase for the same period. Growth in the area is attributed to several major employers locating in the vicinity; ConAgra Foods, the Wal-Mart Distribution Center, Two Rivers Correctional Facility, and Amazon data centers.

Over the last ten years, the District has seen an average growth of approximately 25 students per year. The District has seen an increase of 224 students since the 2013-2014 school year.

Long-Term Financial Planning

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

Local Economy

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

Economic Indicators

	<u>Umatilla County</u>		<u>Oregon</u>	
	<u>2018</u>	<u>2023</u>	<u>2018</u>	<u>2023</u>
Population	80,500	80,401	4,141,100	4,281,851
Labor Force	38,405	38,775	2,134,577	2,149,319
Employment	36,488	37,428	2,039,238	2,073,091
Unemployment	1,917	1,347	95,339	76,228
Unemployment Rate	4.9%	4.1%	4.1%	3.5%
Non-farm Employment	28,190	30,250	1,900,100	2,009,400
Annual Per Capita				
Personal Income	\$ 38,721	\$ 49,149	46,361	62,303
Assessed Value of				
Property (\$ millions)	\$ 5,623	\$ 7,478	\$ 389,923	\$ 502,843

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

Major Initiatives

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

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

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

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

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

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

Relevant Financial Policies

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

Relevant Financial Policies (continued)

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

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

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

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

Additional information on the District's pension arrangements and post employment benefits can be found in Notes IV. B. through IV. D. beginning on page 63.

Independent Audit

Hermiston School District's financial statements have been audited by Barnett & Moro, P.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the basic financial statements of the District for the fiscal year ended June 30, 2023 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall basic financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the District's basic financial statements for the fiscal year ended June 30, 2023 are fairly presented in conformity with GAAP. The independent auditors' report is presented as a component of the financial section of this report.

Independent Audit (continued)

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

Awards and Acknowledgements


The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Umatilla County School District #8R for its annual comprehensive financial report for the fiscal year ended June 30, 2022. This was the seventeenth year that the District achieved the prestigious award. In order to be awarded a Certificate of Achievement, the District must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable program requirements.

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

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

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

Respectfully submitted,


Tricia Mooney
Superintendent


Katie Saul
Business Manager



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

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

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

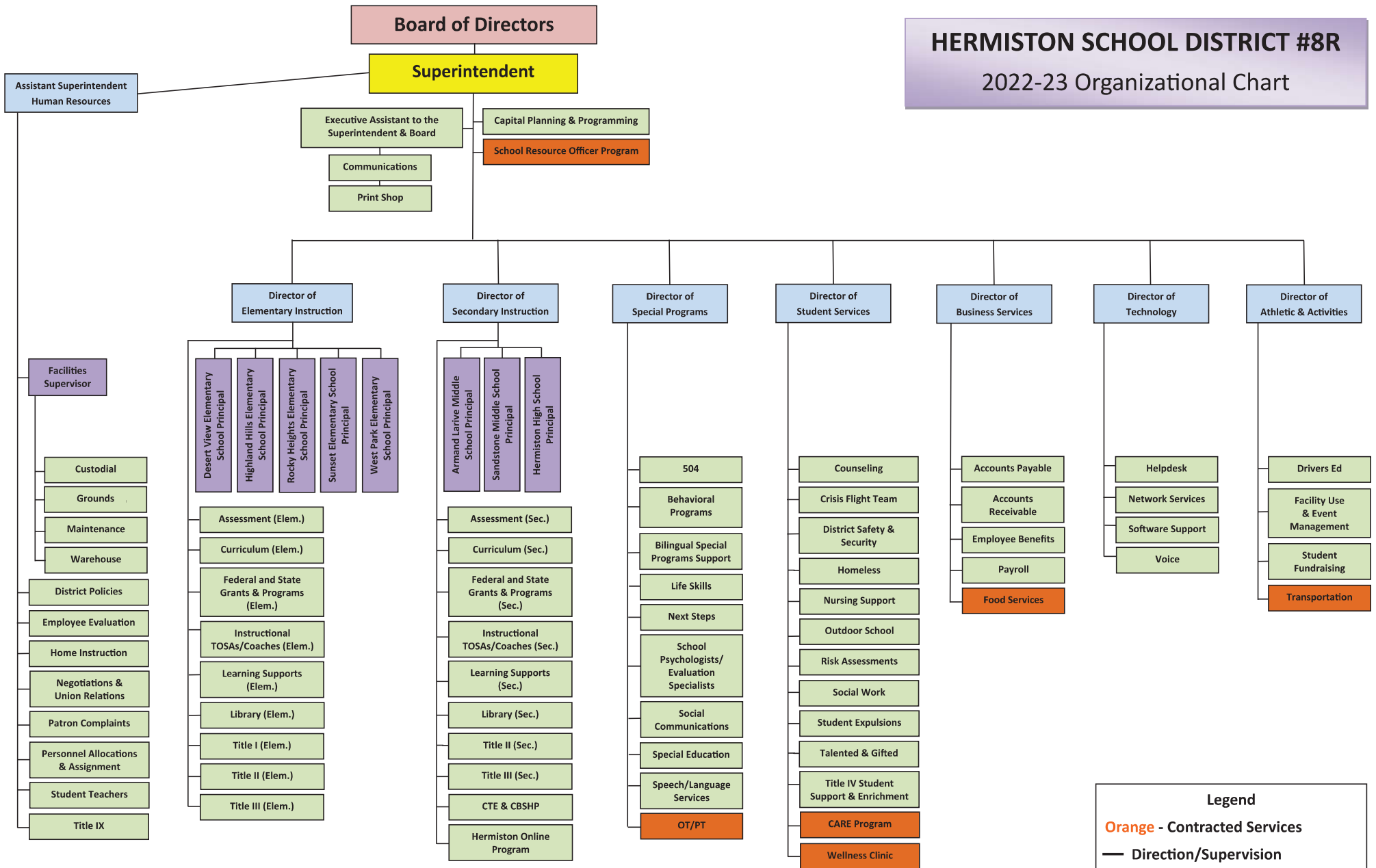
June 30, 2022

Christopher P. Morill

Executive Director/CEO

HERMISTON SCHOOL DISTRICT #8R

2022-23 Organizational Chart



Legend

Orange - Contracted Services

— Direction/Supervision

FINANCIAL SECTION



Barnett & Moro, P.C.

Certified Public Accountants

975 S.E. 4th St.

Hermiston, OR 97838

(541) 567-5215

www.barnettandmoro.com

DENNIS L. BARNETT, C.P.A.

PAUL A. BARNETT, C.P.A.

RICHARD L. STODDARD, C.P.A.

BETSY J. BENNETT, C.P.A.

DAVID J. BARNETT, C.P.A.

INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County School District No. 8R, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County School District No. 8R, as of June 30, 2023, and the respective changes in financial position thereof and the respective budgetary comparison for the General Fund and Student Investment Account Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Umatilla County School District No. 8R, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 22-29 and pension and OPEB disclosures on pages 79-84 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Umatilla County School District No. 8R's basic financial statements. The supplementary information on pages 86-137, other financial schedules on pages 139-145, and schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

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

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

Reports on Other Legal and Regulatory Requirements


Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2023, on our consideration of Umatilla County School District No. 8R's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Umatilla County School District No. 8R's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

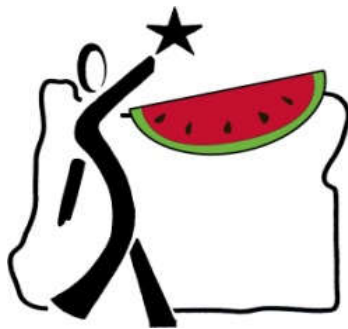
In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 4, 2023, on our consideration of Umatilla County School District No. 8R's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Barnett & Moro, P.C.

By: 

Dennis L. Barnett, Shareholder
December 4, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2023

As management of UMATILLA COUNTY SCHOOL DISTRICT NO. 8R, “the District”, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the information contained in the District’s financial statements.

FINANCIAL HIGHLIGHTS

- In the government-wide statements, the assets and deferred outflows of resources of the District exceeded its liabilities and deferred inflows at June 30, 2023 by \$41,441,752. Of this amount; \$41,800,946 is the net investment in capital assets; \$21,816,274 is restricted for payment of long-term debt, capital outlay, or educational programs; this leaves the District with a deficit unrestricted balance of \$22,175,468 The District has approximately \$38 million in cash and investments available for use at the District's discretion.
- As of June 30, 2023, the general fund balance was \$14,328,890, increasing \$70,793 from the prior year. Revenues increased over \$2.9 million mainly due to increases in investment income and the state school fund. Expenditures increased over \$2.7 million due to an increase in aggregate salaries and supplies such as textbooks and computer software related to adding an additional elementary school.
- Total fund balances for all governmental funds during the same period decreased by \$17,301,078, mainly due to capital outlay expenditures for two new schools being built.
- The District made payments of bond principal totaling \$6.09 million. Some of the District's bonds defer interest payments, which increases balances due. After accounting for deferred interest, long-term debt decreased by \$3.21 million.
- During the current fiscal year, the District's net position decreased by \$1,823,679. The decrease in net position is attributed to changes in pension and OPEB obligations and the increased costs of operating an additional elementary school.
- The District reported it's cost of pension benefits earned net of employee contributions of \$8,085,925 in the statement of activities. This income represents changes in the District's proportionate share of its Oregon PERS net pension liability.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2023

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

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

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

Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned, but unused vacation leave).

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

The government-wide financial statements are found on pages 31 and 32 of this report.

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

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2023

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

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

The governmental fund financial statements can be found on pages 34 through 39 of this report.

Notes to the basic financial statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 42 through 77 of this report.

Other information Certain Schedules of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual for the General Fund and major special revenue funds, which have been presented as part of the basic financial statements on pages 40 through 41.

The combining statements referred to earlier in connection with non-major governmental funds are presented following the notes to the basic financial statements. Combining and individual fund statements and schedules can be found on pages 87 through 137 of this report.

GOVERNMENT - WIDE FINANCIAL ANALYSIS

Statement of Net Position

A comparison of this year's net position with that of last year's reveals an decrease in net position of \$1,823,679. The District reported its cost of pension benefits earned net of employee contributions of \$8,085,925 in the statement of activities. These costs represent changes in the District's proportionate share of its Oregon PERS net pension liability.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$41,441,752 at June 30, 2023.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2023

Capital assets, which consist of land, buildings, building improvements, construction in progress, vehicles, and equipment, represent about 69% of total assets. Unrestricted cash and investments make up about 15% of assets. Assets restricted for debt service and construction make up about 13% of total assets.

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

The District's largest liability, \$215,444,302, is general obligation and pension bonds (including premiums and deferred interest.) Current liabilities, representing about five percent of the District's total liabilities, consist almost entirely of payables on accounts, and accrued salaries and benefits payable.

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

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

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

	June 30,		Increase (Decrease) from prior Fiscal Year
	2022	2023	
Current and other assets	\$ 160,517	\$ 77,636	\$ (82,881)
Capital assets	155,821	177,301	21,480
Total assets	<u>316,338</u>	<u>254,937</u>	<u>(61,401)</u>
Deferred outflows	<u>19,257</u>	<u>57,382</u>	<u>38,125</u>
Current liabilities	20,321	16,115	(4,206)
Non current liabilities	246,704	226,639	(20,065)
Total liabilities	<u>267,025</u>	<u>242,754</u>	<u>(24,271)</u>
Deferred inflows	<u>25,305</u>	<u>28,123</u>	<u>2,818</u>
Net position:			
Net investment in capital assets	20,585	41,801	21,216
Restricted	16,424	21,816	5,392
Unrestricted	6,256	(22,175)	(28,431)
Total net position	<u>\$ 43,265</u>	<u>\$ 41,442</u>	<u>\$ (1,823)</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2023

During the current fiscal year, the District's net position decreased by \$1,823,679.

Statement of Activities. The key elements of the change in the District's net position for the year ended June 30, 2023 are as follows:

Changes in Net Position
(in thousands)

	Governmental Activities		Increase (Decrease)
	Year ended June 30,		From Prior
	2022	2023	Year
Revenues:			
Program revenues:			
Charges for service	\$ 1,214	\$ 1,732	\$ 518
Operating Grants and contributions	23,458	18,604	(4,854)
Capital Grants and contributions	211	53	(158)
General revenues:			
Property Taxes	18,573	19,134	561
State School Fund- general support	51,623	52,968	1,345
Other State and local sources	3,241	3,584	343
Earnings on investments	(496)	2,085	2,581
Other	55	(477)	(532)
Total Revenues	97,879	97,683	(196)
Expenses:			
Instruction	46,296	54,621	8,325
Support services	29,435	34,135	4,700
Enterprise and community services	2,139	2,475	336
Facilities acquisition and construction	-	717	717
Interest on long-term debt	4,817	7,558	2,741
Bond issue costs	224	-	(224)
Total Expenses	82,911	99,506	16,595
Increase (decrease) in net position	14,968	(1,823)	(16,791)
Beginning net position	28,500	43,265	14,765
Prior period adjustment	(203)	-	203
Ending net position	\$ 43,265	\$ 41,442	\$ (1,823)

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2023

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

Governmental funds. The focus of the District's governmental funds is to provide information on relatively short-term cash flow and funding for future basic services. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of a fiscal year.

At June 30, 2023, the District's governmental funds reported combined ending fund balances of \$65,761,031, a decrease of \$17,301,078 from the prior year.

General Fund. The General Fund is the primary operating fund of the District. Expenditures from this fund arise from the daily operations of educational and educational support programs of the District. As of June 30, 2023, the fund balance was \$14,328,890, up \$70,793 from the prior year. Revenues increased over \$2.9 million mainly due to increases in investment income and the state school fund. Expenditures increased over \$2.7 million due to an increase in aggregate salaries and supplies such as textbooks and computer software related to adding an additional elementary school.

As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance represents 19% of total 2022-23 General Fund budgeted expenditures and transfers out. A portion of the estimated beginning fund balance is set aside to provide for potential revenue adjustments that may occur during the fiscal year as a means of handling minor revenue variances without having to reduce program spending. In light of increased volatility and uncertainty in the marketplace, the District proactively adopted a policy to maintain a minimum fund balance of 10 percent of revenues.

Special Revenue Fund. The Student Investment Account Fund accounts for state funds to meet student's mental or behavioral health needs and increase achievement. Revenues and expenditures increased by \$1,519,994 from the prior year due to availability of the grant for expenditures in the current year.

Capital Project Fund. The Construction Bond Fund accounts for school construction financed with 2020 bond proceeds. The fund's ending balance dropped \$23,376,177 to \$13,235,162 due to construction expenditures.

Debt Service Funds. The PERS Debt Service Fund has a total fund balance of \$58,630, all of which is restricted for the payment of principal and interest on the District's outstanding pension bond issues. The Debt Service Fund has a total fund balance of \$16,535,586, all of which is restricted for the payment of principal and interest on the District's outstanding capital improvement bond issues. Fund balance increased by \$4,029,764. The District is depositing money into a sinking fund intended to pay debt service on its Series 2009C bonds in 2026 as required by bond covenants.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2023

General Fund Budgetary Highlights

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

<u>Classification</u>	<u>Budget</u>	<u>Expended</u>	<u>Variance +/-(-)</u>
Instruction	\$ 42,747	\$ 40,920	\$ 1,827
Support Services	30,440	27,737	2,703

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

Capital assets. The District's investment in capital assets includes land, buildings and improvements, vehicles and equipment, construction in progress and leased capital assets. As of June 30, 2023, the District had invested \$177,300,992 in capital assets, net of depreciation, as shown in the following table:

Capital Assets (net of depreciation) June 30, 2023 (in thousands)		Governmental Activities
Land and land improvements		\$ 4,831
Construction in progress		48,661
Buildings and building improvements		120,246
Equipment		2,087
Motor vehicles		230
Leased buildings, improvements, and equipment		1,246
Total		<u>\$ 177,301</u>

During fiscal year 2022-2023, the net value of capital assets increased by \$20,339,169 which is due to capital asset acquisitions being above current year depreciation and amortization expense of \$4,756,870. The District also disposed of assets valued at \$477,142.

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

MANAGEMENT DISCUSSION AND ANALYSIS
June 30, 2023

Long-term debt. At the end of the current fiscal year, the District had total bonded debt outstanding of \$215,444,302 consisting of general obligation debt and pension bonds.

The District made payments of bond principal totaling \$4.45 million. Some of the District's bonds defer interest payments, which increases balances due. After accounting for deferred interest, long-term debt decreased by \$2.95 million.

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

State statutes limit the amount of general obligation debt that a K-12 school district may issue to 7.95 percent of real market value of all taxable property within the District. The debt limitation currently for the District is \$320,111,028, which exceeded the District's outstanding general obligation debt of \$143,934,390 by \$176,176,638. Pension bonds do not fall under this limitation as they are payable from the District's general revenues.

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

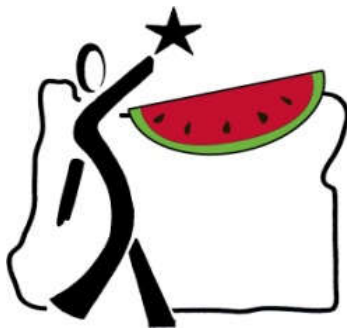
ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The District showed a moderate growth trend for many years. Growth reversed during the COVID-19 pandemic. Student enrollment dropped 4.3% from five years ago. For the prior ten years, the average growth rate was .5%. The District contracted with Portland State University for a population study in 2014 which projected continued district growth with the district adding approximately 800 student by 2024. District enrollment has increased by 224 students since the 2013-14 school year.

REQUESTS FOR INFORMATION

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. Questions concerning any of the information presented in this report or requests for additional information should be addressed to: Business Manager, Umatilla County School District No. 8R, 305 S.W. 11th Street, Hermiston, OR 97838.

BASIC FINANCIAL STATEMENTS



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF NET POSITION

June 30, 2023

	<u>Governmental Activities</u>
ASSETS:	
Cash and cash equivalents	\$ 3,246,348
Investments	35,530,921
Receivables:	
Property taxes	409,676
Intergovernmental	2,464,598
Donations	12,142
Lunch sales (net, allowance for uncollectible accounts \$11,000)	71,501
Prepaid items	426,496
Inventory	404,105
Restricted assets	34,310,721
Capital Assets:	
Nondepreciable	53,491,514
Depreciable, net of depreciation	122,563,101
Lease assets, net of amortization	1,246,377
Other post employment benefits	759,282
Total assets	<u>254,936,782</u>
DEFERRED OUTFLOWS OF RESOURCES:	
Deferred charge on refunding	810,767
Pension and OPEB deferrals	56,571,023
Total deferred outflows of resources	<u>57,381,790</u>
Total assets and deferred outflows of resources	<u>312,318,572</u>
LIABILITIES:	
Accounts payable	4,644,366
Payroll and benefits payable	2,524,960
Accrued interest payable	31,720
Retainage payable	1,722,496
Current portion of long-term liabilities	7,191,302
Non current liabilities (due in more than one year):	
Noncurrent portion of long-term liabilities	209,846,198
Other post employment benefits	4,594,518
Net pension liability	12,198,708
Total liabilities	<u>242,754,268</u>
DEFERRED INFLOWS OF RESOURCES:	
Pension and OPEB deferrals	<u>28,122,552</u>
NET POSITION:	
Net investment in capital assets	41,800,946
Restricted for:	
Capital Outlay	3,623,286
Debt service	16,594,216
Educational Programs	1,598,772
Unrestricted	<u>(22,175,468)</u>
Total net position	<u>\$ 41,441,752</u>

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON
STATEMENT OF ACTIVITIES
For the fiscal year ended June 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Change in Net Position</u>
		<u>Charges for Service</u>	<u>Operating Grants & Contributions</u>	<u>Capital Grants & Contributions</u>	
Governmental activities:					
Instruction	\$ 54,620,596	\$ 1,624,406	\$ 16,264,011	\$ 53,066	\$ (36,679,113)
Support Services	34,135,479	-	-	-	(34,135,479)
Enterprise and community services	2,474,720	107,521	2,339,555	-	(27,644)
Facilities acquisition and construction	717,138	-	-	-	(717,138)
Interest on long term debt	7,557,764	-	-	-	(7,557,764)
	<u>\$ 99,505,697</u>	<u>\$ 1,731,927</u>	<u>\$ 18,603,566</u>	<u>\$ 53,066</u>	<u>\$ (79,117,138)</u>
General Revenues:					
Property taxes levied for general purposes					11,030,687
Property taxes levied for debt service					8,102,866
ESD Apportionment					2,729,194
State School Fund- general support					52,968,393
Common School fund					649,885
County School fund					204,135
Earnings on investments					2,085,441
Loss on disposal of capital assets					(477,142)
Total general revenues					<u>77,293,459</u>
CHANGE IN NET POSITION					(1,823,679)
Net position - Beginning					<u>43,265,431</u>
Net position - Ending					<u>\$ 41,441,752</u>

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

FUND FINANCIAL STATEMENTS

Major Governmental Funds

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

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

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

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

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

BALANCE SHEET
GOVERNMENTAL FUNDS

June 30, 2023

	General Fund	Student Investment Fund	Construction Bond Fund	PERS Debt Service Fund	Debt Service Fund	Other Governmental Funds	Totals
ASSETS:							
Cash and cash equivalents	\$ 889,298	\$ -	\$ 114,442	\$ 12,297	\$ -	\$ 2,357,050	\$ 3,373,087
Investments	16,362,323	-	17,324,009	46,333	16,501,065	19,168,598	69,402,328
Receivables:							
Property taxes receivable	409,676	-	-	-	312,575	-	722,251
Intergovernmental	345,329	-	8,146	-	-	2,111,123	2,464,598
Donations and other	-	-	-	-	-	94,643	94,643
Due from other funds	80,166	1,340,987	-	-	-	-	1,421,153
Prepaid items	426,146	-	-	-	-	350	426,496
Inventory	296,083	-	-	-	-	108,022	404,105
Total assets	<u>\$ 18,809,021</u>	<u>\$ 1,340,987</u>	<u>\$ 17,446,597</u>	<u>\$ 58,630</u>	<u>\$ 16,813,640</u>	<u>\$ 23,839,786</u>	<u>\$ 78,308,661</u>
LIABILITIES:							
Accounts payable	\$ 1,591,024	\$ 10,268	\$ 2,488,939	\$ -	\$ -	\$ 554,135	\$ 4,644,366
Retainage payable	-	-	1,722,496	-	-	-	1,722,496
Due to other funds	-	-	-	-	-	1,421,153	1,421,153
Payroll and benefits payable	2,524,960	-	-	-	-	-	2,524,960
Total liabilities	<u>4,115,984</u>	<u>10,268</u>	<u>4,211,435</u>	<u>-</u>	<u>-</u>	<u>1,975,288</u>	<u>10,312,975</u>
DEFERRED INFLOWS OF RESOURCES:							
Unavailable property tax revenue	363,726	-	-	-	278,054	-	641,780
Unavailable misc.	421	1,330,719	-	-	-	261,735	1,592,875
Total deferred inflows of resources	<u>364,147</u>	<u>1,330,719</u>	<u>-</u>	<u>-</u>	<u>278,054</u>	<u>261,735</u>	<u>2,234,655</u>
FUND BALANCES:							
Nonspendable	722,229	-	-	-	-	108,372	830,601
Restricted	-	-	13,235,162	58,630	16,535,586	5,222,058	35,051,436
Committed	6,175,646	-	-	-	-	16,272,333	22,447,979
Unassigned	7,431,016	-	-	-	-	-	7,431,016
Total fund balances	<u>14,328,890</u>	<u>-</u>	<u>13,235,162</u>	<u>58,630</u>	<u>16,535,586</u>	<u>21,602,763</u>	<u>65,761,031</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 18,809,021</u>	<u>\$ 1,340,987</u>	<u>\$ 17,446,597</u>	<u>\$ 58,630</u>	<u>\$ 16,813,640</u>	<u>\$ 23,839,786</u>	<u>\$ 78,308,661</u>

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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

June 30, 2023

Fund balances - total governmental funds		\$ 65,761,031
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
Capital assets and leased assets used in governmental activities are not financial resources, and, therefore, are not reported in the funds.		177,300,992
The District's proportionate share of the net pension and OPEB liabilities and assets are not a current financial resources in governmental funds; instead it is reported in the Statement of Net Position.		
Net pension liability	(12,198,708)	
Net OPEB liability	<u>(3,835,236)</u>	(16,033,944)
Deferred outflows of resources related to pensions and OPEB are not current financial resources, so are not reported in the fund balance sheet, instead, they are reported in the Statement of Net Position.		56,571,023
Accrued expenses are included in the statement of net position, but are not due and payable in the current period, and, therefore, are not reported in the governmental funds statements.		
Accrued interest payable	(31,720)	
Compensated absences	<u>(193,048)</u>	(224,768)
Property tax and other revenue is reported as unavailable in the governmental fund statements until collected. However, the revenue is earned when levied in the governmental activities.		2,223,655
Deferred inflows of resources related to differences between projected and actual earnings on pension and OPEB investments are not due and payable in the current period, and, therefore, are not recorded in the governmental fund statements.		(28,122,552)
Long-term liabilities; including bonds, leases, unamortized interest, and deferred interest are not due and payable in the current period, and, therefore, are not reported in the funds.		(216,844,452)
Deferred bond refunding costs, net of amortization, is not a current financial resource in governmental funds; instead it is reported in the Statement of Net Position.		<u>810,767</u>
Net position of governmental activities		<u><u>\$ 41,441,752</u></u>

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2023

	General Fund	Student Investment Fund	Construction Bond Fund	PERS Debt Service Fund	Debt Service Fund	Other Governmental Funds	Totals
REVENUES:							
Revenue from local sources:							
Property taxes	\$ 10,980,463	\$ -	\$ -	\$ -	\$ 8,076,151	\$ -	\$ 19,056,614
Investment interest	1,276,923	-	766,804	72,195	(30,481)	-	2,085,441
Grants and contributions	-	-	-	-	-	142,633	142,633
Charges for service	548,124	-	73,316	6,443,225	-	965,138	8,029,803
Total revenue from local sources	<u>12,805,510</u>	<u>-</u>	<u>840,120</u>	<u>6,515,420</u>	<u>8,045,670</u>	<u>1,107,771</u>	<u>29,314,491</u>
Revenue from intermediate sources:							
County School Fund	204,135	-	-	-	-	-	204,135
Educational Services Dist. apportionment	2,729,194	-	-	-	-	-	2,729,194
Other Intermediate Sources	24,525	-	-	-	18,251	-	42,776
Total revenue from intermediate sources	<u>2,957,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,251</u>	<u>-</u>	<u>2,976,105</u>
Revenues from State sources:							
State school fund	52,484,573	-	-	-	-	483,820	52,968,393
Common school fund	649,885	-	-	-	-	-	649,885
State grants	69,623	4,694,241	-	-	-	5,441,861	10,205,725
Total revenue from state sources	<u>53,204,081</u>	<u>4,694,241</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,925,681</u>	<u>63,824,003</u>
Revenue from Federal grants	11,300	-	-	-	-	8,261,793	8,273,093
Total revenues	<u>68,978,745</u>	<u>4,694,241</u>	<u>840,120</u>	<u>6,515,420</u>	<u>8,063,921</u>	<u>15,295,245</u>	<u>104,387,692</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS (Continued)
For the fiscal year ended June 30, 2023

	General Fund	Student Investment Fund	Construction Bond Fund	PERS Debt Service Fund	Debt Service Fund	Other Governmental Funds	Totals
EXPENDITURES:							
Instruction	\$ 40,920,416	\$ 2,138,662	\$ -	\$ -	\$ -	\$ 7,048,874	\$ 50,107,952
Supporting services	27,737,186	2,555,579	-	-	-	3,833,860	34,126,625
Enterprise and community services	-	-	-	-	-	2,597,237	2,597,237
Facilities acquisition and construction	-	-	24,216,297	-	-	118,032	24,334,329
Debt Service:							
Principal	-	-	-	2,974,044	1,479,749	-	4,453,793
Interest	350	-	-	3,514,076	2,554,408	-	6,068,834
Total expenditures	<u>68,657,952</u>	<u>4,694,241</u>	<u>24,216,297</u>	<u>6,488,120</u>	<u>4,034,157</u>	<u>13,598,003</u>	<u>121,688,770</u>
Excess (deficiency) of revenues over (under) expenditures	<u>320,793</u>	<u>-</u>	<u>(23,376,177)</u>	<u>27,300</u>	<u>4,029,764</u>	<u>1,697,242</u>	<u>(17,301,078)</u>
OTHER FINANCING SOURCES (USES)							
Transfers in (out)	<u>(250,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>
Total other financing sources (uses)	<u>(250,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>
Net change in fund balance	70,793	-	(23,376,177)	27,300	4,029,764	1,947,242	(17,301,078)
FUND BALANCE-Beginning	<u>14,258,097</u>	<u>-</u>	<u>36,611,339</u>	<u>31,330</u>	<u>12,505,822</u>	<u>19,655,521</u>	<u>83,062,109</u>
FUND BALANCE-Ending	<u>\$ 14,328,890</u>	<u>\$ -</u>	<u>\$ 13,235,162</u>	<u>\$ 58,630</u>	<u>\$ 16,535,586</u>	<u>\$ 21,602,763</u>	<u>\$ 65,761,031</u>

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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

For the fiscal year ended June 30, 2023

Net change in fund balance - governmental funds \$ (17,301,078)

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

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

Capital outlay	25,020,878	
Depreciation expense	(4,309,624)	
Amortization expense	<u>(447,246)</u>	
		20,264,008

The net effect of sales, trade-ins, and donations of capital assets is to decrease net position. (477,142)

Governmental funds defer revenues that do not provide current financial resources. However, the statement of activities recognizes such revenues at their net realizable value when earned, regardless of when collected. 214,663

Repayment of long-term debt and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which debt payments exceed the current period interest expense. 3,669,937

Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (39,606)

Governmental funds report pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense/income. (8,085,925)

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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

(continued)

For the fiscal year ended June 30, 2023

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

(178,367)

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

109,831

Change in net position - governmental activities

\$ (1,823,679)

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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

For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES</u>				
Local Sources	\$ 11,193,655	\$ 11,193,655	\$ 12,805,510	\$ 1,611,855
Intermediate sources	2,843,690	2,843,690	2,957,854	114,164
State sources	52,701,923	52,701,923	53,204,081	502,158
Federal sources	12,000	12,000	11,300	(700)
Total revenues	<u>66,751,268</u>	<u>66,751,268</u>	<u>68,978,745</u>	<u>2,227,477</u>
<u>EXPENDITURES</u>				
Current:				
Instruction	43,247,191	42,747,191	40,920,416	1,826,775
Supporting services	29,940,560	30,440,560	27,737,186	2,703,374
Facilities acquisition and construction	150,000	150,000	-	150,000
Debt service:				
Principal	5,000	5,000	-	5,000
Interest	5,000	5,000	350	4,650
Contingency	500,000	500,000	-	500,000
Total expenditures	<u>73,847,751</u>	<u>73,847,751</u>	<u>68,657,952</u>	<u>5,189,799</u>
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	<u>(7,096,483)</u>	<u>(7,096,483)</u>	<u>320,793</u>	<u>7,417,276</u>
<u>OTHER FINANCING</u>				
<u>SOURCES (USES)</u>				
Transfers in	1,500,000	1,500,000	-	(1,500,000)
Transfers out	(250,000)	(250,000)	(250,000)	-
Sale of fixed assets	5,000	5,000	-	(5,000)
Total other financing sources (uses)	<u>1,255,000</u>	<u>1,255,000</u>	<u>(250,000)</u>	<u>(1,505,000)</u>
Net change in fund balance	(5,841,483)	(5,841,483)	70,793	5,912,276
<u>FUND BALANCE - Beginning</u>	<u>13,522,021</u>	<u>13,522,021</u>	<u>14,258,097</u>	<u>736,076</u>
<u>FUND BALANCE - Ending</u>	<u>\$ 7,680,538</u>	<u>\$ 7,680,538</u>	<u>\$ 14,328,890</u>	<u>\$ 6,648,352</u>

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STUDENT INVESTMENT ACCOUNT
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 5,521,436	\$ 5,521,436	\$ 4,694,241	\$ (827,195)
Total revenues	<u>5,521,436</u>	<u>5,521,436</u>	<u>4,694,241</u>	<u>(827,195)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	2,199,218	2,199,218	2,138,662	60,556
Supporting services	3,302,218	3,302,218	2,555,579	746,639
Facilities acquisition and construction	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Total expenditures	<u>5,521,436</u>	<u>5,521,436</u>	<u>4,694,241</u>	<u>827,195</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

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

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

B. Government – Wide and Fund Financial Statements

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

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

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

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

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

The District reports the following major governmental funds:

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

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

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

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

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

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

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

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

1. Cash, Cash Equivalents, and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

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

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

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

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

2. Receivables and Payables

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

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

3. Inventories and Prepaid Items

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

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

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

4. Capital Assets

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

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

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

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

5. Deferred outflows/inflows of resources

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

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

6. Long-Term Obligations

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

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Compensated Absences

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

8. Subscription-Based Information Technology Arrangements

The District records a subscription asset and subscription liability when it participates in Subscription Based Information Technology Arrangements (SBITA) with a with a subscription term lasting longer than 12 months. The subscription term includes periods included within an option to extend if it is reasonably certain that the District will exercise the option. The District regularly reviews its SBITAs to ensure that the software provides the best value. Accordingly, the District does not consider it reasonably certain that any software subscriptions will be extended. SBITAs with subscriptions terms longer than 12 months are not deemed material to the financial statements.

9. Fund Balance

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

9. Fund Balance (Continued)

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

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

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

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

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

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

9. Fund Balance (Continued)

Fund balances by classification for the year ended June 30, 2023 were as follows:

	<u>General Fund</u>	<u>Student Investment Fund</u>	<u>Construction Bond Fund</u>	<u>PERS Debt Service Fund</u>	<u>Debt Service Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<u>Fund balances</u>							
Nonspendable:							
Inventories	\$ 296,083	\$ -	\$ -	\$ -	\$ -	\$ 108,022	\$ 404,105
Prepaid items	426,146	-	-	-	-	350	426,496
	<u>722,229</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>108,372</u>	<u>830,601</u>
Restricted:							
Capital projects	-	-	13,235,162	-	-	3,623,286	16,858,448
Debt service	-	-	-	58,630	16,535,586	-	16,594,216
Educational programs	-	-	-	-	-	1,598,772	1,598,772
Total restricted	<u>-</u>	<u>-</u>	<u>13,235,162</u>	<u>58,630</u>	<u>16,535,586</u>	<u>5,222,058</u>	<u>35,051,436</u>
Committed:							
Capital projects	-	-	-	-	-	1,030,587	1,030,587
Educational programs	-	-	-	-	-	6,591,604	6,591,604
School lunch expenses	-	-	-	-	-	3,297,537	3,297,537
Insurance deductibles	-	-	-	-	-	691,039	691,039
Employee benefits	-	-	-	-	-	2,573,712	2,573,712
Repairs & Maintenance	-	-	-	-	-	2,087,854	2,087,854
Unappropriated							
ending fund balance	<u>6,175,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,175,646</u>
Total committed	<u>6,175,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,272,333</u>	<u>22,447,979</u>
Unassigned	<u>7,431,016</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,431,016</u>
Total fund balances	<u>\$ 14,328,890</u>	<u>\$ -</u>	<u>\$ 13,235,162</u>	<u>\$ 58,630</u>	<u>\$ 16,535,586</u>	<u>\$ 21,602,763</u>	<u>\$ 65,761,031</u>

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

At year end, one non-major fund had a negative unassigned fund balance. The negative balance is due to revenue expected to be collected by year end, but not received. This fund balance is expected to be restored by revenues in the next fiscal year.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

10. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of certain assets, liabilities, revenues, expenditures, expenses and other disclosures. Accordingly, actual results could differ from those estimates.

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

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

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

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

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

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

During the year ended June 30, 2023, appropriation increases and transfers were approved. Appropriations are limited to a single fiscal year; therefore, all spending authority of the District lapses as of year end.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

III. DETAILED NOTES ON ALL FUNDS

A. Cash, Cash Equivalents and Investments

1. Cash and Cash Equivalents

Cash and cash equivalents are comprised of the following at June 30, 2023:

Demand Deposits	\$ 3,372,851
Cash on Hand	236
Total Cash and Cash Equivalents	<u>\$ 3,373,087</u>
Unrestricted	\$ 3,246,348
Restricted for construction	114,442
Restricted for debt service	12,297
Total Cash and Cash Equivalents	<u>\$ 3,373,087</u>

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

As of June 30, 2023, the total bank balances were \$4,680,736. Of these deposits, \$250,000 was covered by federal depository insurance. The District maintains its funds at a financial institution deemed to be a qualified depository by the Office of the State Treasurer. As a result, the District's remaining deposits in excess of federal deposit insurance are considered by management to be fully collateralized.

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

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

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

2. Investments

Investments are comprised of the following at June 30, 2023:

Investment Type	Weighted Average Maturity	Fair Value	Percentage of Investment Portfolio
Cash and Cash Equivalents	-	\$ 109,069	0.2%
Local Government Investment Pool	0.41	43,393,006	62.5%
US Treasuries	1.48	18,475,540	26.6%
US Agencies	2.87	7,393,938	10.7%
Accrued Interest	0.32	30,775	0.0%
Total investments		\$ 69,402,328	100.0%
Portfolio weighted average maturity	0.98		
Unrestricted		\$ 35,530,921	
Restricted for debt service		16,547,398	
Restricted for construction		17,324,009	
Total investments		\$ 69,402,328	

Restricted for debt service – The District is responsible for Pension Obligations issued for financing of payment of the District’s Oregon Public Employee Retirement System (PERS) unfunded liability. The State of Oregon withholds a portion of the District’s State School Funding payment and transfers this portion to a trustee escrow account administered by the State of Oregon for the purpose of repayment of scheduled bond principal and interest, as required since the bonds were issued by the Oregon School Board Association. The amount held in the escrow account for payment of future scheduled payments at June 30, 2023 was \$46,333.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

2. Investments (Continued)

Fair Value Hierarchy – Investments

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

Custodial Credit Risk - Investments

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

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

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

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

2. Investments (Continued)

Credit Risk – Investments

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

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

Concentration of Credit Risk – Investments

The District is required to provide information about the concentration of credit risk associated with its investments in one issuer that represent 5 percent or more of the total investments, excluding investments in mutual funds, external investment pools, other pooled investments or those issued and explicitly guaranteed by the U.S. Government. The District had the following investments in US Agencies that are not explicitly guaranteed and exceeded the 5 percent threshold: Federal National Mortgage Association \$3,662,742 and Federal Farm Credit Banks \$3,731,196. The District investment policy requires the District to follow diversification guidelines consistent with Oregon law and Oregon Short Term Fund rules and recommendations.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

2. Investments (Continued)

Interest Rate Risk – Investments

The District's investment policy does not allow investments with maturities longer than 24 months from the date of purchase except for investments matched with specific requirements such as bond sinking funds or reserves. As of June 30, 2023, the District's weighted average maturity of its investment portfolio was 0.98 years. The District invests in short-term Corporate Bonds, U.S. Government securities, time certificates of deposit and the Local Government Investment Pool. These securities will be redeemed for full value at maturity.

B. Receivables

Uncollected property taxes are shown on the statement of net position as receivables. Property taxes are assessed and attach as an enforceable lien on property as of July 1. Taxes are levied on July 1 and are payable on November 15. They may be paid in installments due November 15, February 15, and May 15. Taxes unpaid as of May 16 are considered delinquent. Taxes are billed and collected by Umatilla County, and remittance to the District is made at periodic intervals. For the fiscal year 2022-2023, the District levied property taxes for a general levy and bond levies in the amounts of \$11,462,079 and \$8,416,214, respectively. The tax rate for the fiscal year for the general fund was \$4.8877 per \$1,000 of assessed value. The assessed valuation for the District was \$2,517,181,213. Property taxes receivable - restricted for debt service at June 30, 2023 were \$316,054.

Donations and intergovernmental receivables are considered to be fully collectible. The majority of lunch sales receivables are over 90 days old. A provision of \$11,000 for uncollectible accounts has been established. Oregon law allows students to eat lunch no matter what their account balance is. This has allowed several students to accumulate large account balances. The District based their collectible estimate on previous experience with various other student account balances.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

C. Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2023 was as follows:

	Balance June 30, 2022	Increases	Decreases	Balance June 30, 2023
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated:</u>				
Land	\$ 4,830,503	\$ -	\$ -	\$ 4,830,503
Construction in progress	54,190,363	24,088,792	(29,618,144)	48,661,011
Total capital assets not being depreciated	<u>59,020,866</u>	<u>24,088,792</u>	<u>(29,618,144)</u>	<u>53,491,514</u>
<u>Capital assets being depreciated:</u>				
Buildings and improvements	152,282,973	29,876,349	(2,029,921)	180,129,401
Equipment	4,783,278	624,554	-	5,407,832
Vehicles	986,671	49,327	-	1,035,998
Total capital assets being depreciated	<u>158,052,922</u>	<u>30,550,230</u>	<u>(2,029,921)</u>	<u>186,573,231</u>
<u>Less: accumulated depreciation:</u>				
Buildings and improvements	(57,615,302)	(3,820,546)	1,552,779	(59,883,069)
Equipment	(2,934,161)	(386,528)	-	(3,320,689)
Vehicles	(703,822)	(102,550)	-	(806,372)
Total accumulated depreciation	<u>(61,253,285)</u>	<u>(4,309,624)</u>	<u>1,552,779</u>	<u>(64,010,130)</u>
Total capital assets being depreciated, net	<u>96,799,637</u>	<u>26,240,606</u>	<u>(477,142)</u>	<u>122,563,101</u>
<u>Leased capital assets being amortized:</u>				
Buildings and improvements	2,936,492			2,936,492
Equipment	553,551	552,303	(553,551)	552,303
	<u>3,490,043</u>	<u>552,303</u>	<u>(553,551)</u>	<u>3,488,795</u>
<u>Less: accumulated amortization:</u>				
Buildings and improvements	(1,813,624)	(327,538)		(2,141,162)
Equipment	(535,099)	(119,708)	553,551	(101,256)
Total accumulated amortization	<u>(2,348,723)</u>	<u>(447,246)</u>	<u>553,551</u>	<u>(2,242,418)</u>
Total leased capital assets being amortized, net	<u>1,141,320</u>	<u>105,057</u>	<u>-</u>	<u>1,246,377</u>
Governmental activities capital assets, net	<u>\$ 156,961,823</u>	<u>\$ 50,434,455</u>	<u>\$ (30,095,286)</u>	<u>\$ 177,300,992</u>

Depreciation and amortization were charged to functions and programs as follows:

Instruction	\$ 3,986,394
Supporting services	770,476
Total depreciation expense of governmental activities	<u>\$ 4,756,870</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

D. Interfund Receivable/Payable

At June 30, 2023 interfund balances for operating cash management needs were as follows:

Receivable by		Payable from	
General Fund	\$ 80,166	Non-Major Funds:	
Student Investment Acct.	1,340,987	ESSER II Grant Fund	\$ 441,080
Total Interfund Receivable	\$ 1,421,153	ESSER III Grant Fund	102,695
		ESSER Jumpstart Kindergarten	5,658
		CTE Career Pathways Fund	74,479
		Title III Grant Fund	10,763
		Title IIA Grant Fund	24,448
		Title I Grant Fund	243,410
		Carl Perkins Fund	6,536
		High School Success Fund	256,022
		Title IC Grant Fund	63,798
		IDEA Grant Fund	150,036
		YTP Grant Fund	25,959
		Title IV Grant Fund	15,762
		IDEA ARP Grant Fund	507
		Total Interfund Payable	\$ 1,421,153

E. Charges for Services – Interest on Long Term Debt

The issuance of the District’s Pension Bonds is secured by an intercept agreement to transfer an amount of State School Funds distributed by the Oregon Department of Revenue to the Pension Bond Trustee for the purpose of payment of annual interest and principal. Due to this reduction of funds available for use for general operations, each fund is charged an additional expense for PERS, relative to each programs gross payroll expense, for the purpose of replacing the intercept payments remitted to the Trustees. For the year ended June 30, 2023, \$6,443,225 was intercepted and paid to the Trustee charged to governmental activities, as follows:

Governmental activities:	
Regular programs	\$ 3,060,635
Special programs	1,106,168
Summer school programs	83,875
Student support services	728,765
Instructional staff support	365,203
General administration	44,222
School administration	456,725
Business support services	424,697
Central activities	153,566
Enterprise and community services	19,369
Total	\$ 6,443,225

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

F. Interfund Transfers

Interfund transfers in the fund financial statements are as follows:

	Transfers in	Transfers out
General Fund	\$ -	\$ 250,000
Non-Major Governmental Funds	250,000	-
Total Transfers	\$ 250,000	\$ 250,000

The following transfers occur on a routine basis:

The District transferred \$175,000 from the General Fund to the Print Shop Fund and \$75,000 from the General Fund to the Maintenance Reserve Fund to meet operating needs.

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

1. General Obligation Bonds – Governmental Activities

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

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

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

1. General Obligation Bonds – Governmental Activities (continued)

A portion of the 2020A bond proceeds were issued for advanced refunding of the Series 2010 general obligation bonds. The District defeased the remaining outstanding balance of \$2,720,000 of the original general obligation bonds by placing the proceeds of the advance refunding bonds in irrevocable trusts to provide for all future debt service payments on the old obligation. Accordingly, the trust account assets and the liabilities for the defeased obligations are not included in the District's basic financial statements. \$2,720,000 remained outstanding at June 30, 2022. The refunding resulted in an economic gain to the District of \$382,449, as computed by the District's investment advisors.

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

The District defeased the original general obligation bonds by placing the proceeds of the advance refunding bonds in irrevocable trusts to provide for all future debt service payments on the old obligation. Accordingly, the trust account assets and the liabilities for the defeased obligations are not included in the District's basic financial statements. \$17,190,000 remained outstanding at June 30, 2022.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

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

1. General Obligation Bonds – Governmental Activities (continued)

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

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

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

Year Ending June 30,	Principal	Interest
2024	\$ 1,454,885	\$ 2,699,272
2025	3,022,409	1,216,748
2026	34,976,278	1,152,849
2027	8,062,832	1,480,899
2028	8,226,590	1,578,860
2029-2033	27,714,697	7,863,803
2034-2038	21,606,131	14,418,869
2039-2043	20,268,982	20,991,018
2044-2048	7,737,778	10,397,222
Subtotals	133,070,582	61,799,540
Premiums	1,416,382	-
Deferred interest	9,447,426	-
Carrying amount	<u>\$ 143,934,390</u>	<u>\$ 61,799,540</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

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

2. Pension Bonds

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

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

In June 2022, the District issued \$61,733,955 in Pension Bonds, Series 2022A to finance all or a portion of the estimated unfunded actuarial liability with the Oregon Public Employees Retirement System. Interest rates of these full faith and credit bonds are fixed at 4.45%. Final payment due June 30, 2042.

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

Year Ending June 30,	Principal	Interest
2024	\$ 3,447,341	\$ 3,301,643
2025	3,890,237	3,126,081
2026	4,366,916	2,928,192
2027	4,878,153	2,706,253
2028	3,619,764	2,458,505
2029-2033	12,175,469	10,445,180
2034-2038	19,622,557	7,114,144
2039-2043	19,509,475	2,051,097
	<u>\$ 71,509,912</u>	<u>\$ 34,131,095</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

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

3. Changes in Long-Term Liabilities

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
General Obligation Bonds:					
Series 2009B	\$ 2,735,160	\$ -	\$ 1,395,194	\$ 1,339,966	\$ 1,339,966
Deferred interest	2,487,874	263,068	1,374,806	1,376,136	1,376,136
Series 2009C	31,760,000	-	-	31,760,000	-
Series 2015A	5,485,000	-	-	5,485,000	-
Series 2015B	9,100,000	-	-	9,100,000	-
Premium	288,217	-	93,905	194,312	96,057
Series 2020A	79,985,171	-	84,555	79,900,616	114,919
Deferred interest	5,453,933	2,622,802	5,445	8,071,290	10,081
Series 2020B	5,485,000	-	-	5,485,000	-
Premium	1,385,675	-	163,605	1,222,070	166,266
	<u>144,166,030</u>	<u>2,885,870</u>	<u>3,117,510</u>	<u>143,934,390</u>	<u>3,103,425</u>
Pension Bonds:					
Series 2002	7,760,001	-	1,100,000	6,660,001	1,235,000
Series 2004	4,990,000	-	705,000	4,285,000	795,000
Series 2022A	61,733,955	-	1,169,044	60,564,911	1,417,341
	<u>74,483,956</u>	<u>-</u>	<u>2,974,044</u>	<u>71,509,912</u>	<u>3,447,341</u>
Total Bonds	<u>218,649,986</u>	<u>2,885,870</u>	<u>6,091,554</u>	<u>215,444,302</u>	<u>6,550,766</u>
Other long-term obligations:					
District office lease	975,572	-	296,556	679,016	315,364
Warehouse lease	316,241	-	62,895	253,346	65,458
Office equipment lease	20,287	552,303	104,802	467,788	105,276
Total Leases	<u>1,312,100</u>	<u>552,303</u>	<u>464,253</u>	<u>1,400,150</u>	<u>486,098</u>
Compensated Absences	153,442	553,330	513,724	193,048	154,438
Total	<u>\$ 220,115,528</u>	<u>\$ 3,991,503</u>	<u>\$ 7,069,531</u>	<u>\$ 217,037,500</u>	<u>\$ 7,191,302</u>

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

4. Changes in Deferred Outflows of Resources

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Series 2004 & 2009 refunding costs	\$ 989,134	\$ -	\$ 178,367	\$ 810,767	\$ 187,891

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2022

H. Net Investment in Capital Assets

Capital assets	\$ 177,300,992
Capital debt:	
Series 2009	(34,476,102)
Series 2015	(14,779,312)
Series 2020	(94,678,976)
Unspent proceeds	13,235,162
Lease liabilities	(1,400,150)
Deferred refunding costs	810,767
Construction accounts and retainage payable	(4,211,435)
	\$ 41,800,946

I. Leases

1. Lease Assets

The District leases buildings and equipment for use in its operations. The District reports property leased as a lease asset. Lease assets are amortized over the shorter of: 1) the useful life or the property, or 2) the noncancelable term of the lease plus any extensions allowed in the lease agreement that the District is reasonably certain will occur. Lease assets are amortized using the straight-line method. Changes in lease assets during the year ended June 30, 2023 are reported with other capital assets in Note III C.

2. Lease Liability

The District reports the present value of payments expected to be made during the lease term as a lease liability. The District's lease payments are for stated amounts and do not have variable payments or residual value guarantees. Changes in leases payable during the year ended June 30, 2023 are with other long-term obligation in Note III G.

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

Year Ending June 30,	Principal	Interest	Total
2024	\$ 486,098	\$ 47,168	\$ 533,266
2025	512,762	27,240	540,002
2026	213,508	11,637	225,145
2027	167,539	4,133	171,672
2028	20,243	101	20,344
	\$ 1,400,150	\$ 90,279	\$ 1,490,429

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

IV. Other Information

A. Risk Management

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

B. Pension Plan

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

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

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

Pension Benefits:

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

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier Two members are eligible for full benefits at age 60.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, if certain conditions are met.

Disability Benefits:

Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

B. Pension Plan (continued)

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

Benefit Changes After Retirement:

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

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

OPSRP Pension Program (ORS Chapter 238A):

Pension Benefits:

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

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

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

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

Death Benefits:

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

Disability Benefits:

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

B. Pension Plan (continued)

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

Benefit Changes After Retirement:

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

OPSRP Individual Account Program (OPSRP IAP)

Pension Benefits

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

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

Death Benefits

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

Recordkeeping

PERS contracts with VOYA Financial to maintain IAP participant records.

Contributions:

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. Employer contribution rates during the period were based on the December 31, 2020 actuarial valuation. Covered employees are required to contribute 6.00% of wages, which the District pays as part of the employee's compensation package. The District is required to contribute 17.98% of wages for Tier one/Tier two employees and 14.87% for OPSRP employees. Employer contributions for the year ended June 30, 2022 were \$1,460,377, excluding amounts to fund employer specific liabilities.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2023

B. Pension Plan (continued)

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

At June 30, 2023, the District reported a liability of \$12,198,708 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2020. At June 30, 2023, the District's proportion was 0.07966760% compared to its proportion of 0.24948248% measured as of June 30, 2022.

For the year ended June 30, 2023, the District recognized pension expense of \$8,085,925, and reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 592,149	\$ 76,073
Change of assumptions	1,914,043	17,487
Net differences between projected and actual earnings on investments	-	2,180,893
Change in proportionate share	439,339	24,249,926
Differences between employer contributions and employer's proportionate share of system contributions	51,477,349	495,279
Contributions subsequent to the measurement date	1,460,377	-
	\$ 55,883,257	\$ 27,019,658
Net deferred Outflow / (Inflow) of resources		\$ 28,863,599

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

	Year	Amount
	2024	\$ 6,200,490
	2025	6,029,858
	2026	5,359,822
	2027	6,592,657
	2028	3,220,395
		27,403,222
Contributions subsequent to the measurement date		1,460,377
Net deferred Outflow / (Inflow) of resources		\$ 28,863,599

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

B. Pension Plan (continued)

Actuarial Valuations:

The employer contribution rates effective July 1, 2021, through June 30, 2023, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

Actuarial Methods and Assumptions Used in Developing Total Pension Liability:

Valuation Date	December 31, 2020
Experience Study Report	2020, published July 2021
Actuarial cost method	Entry Age Normal

Actuarial assumptions:

Inflation rate	2.40 percent
Long-term expected rate of return	6.90 percent
Discount rate	6.90 percent
Projected salary increases	3.40 percent
Cost-of-living adjustments (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/0.15%) in accordance with Moro decision; blend based on service.

Mortality

Healthy retirees and beneficiaries:

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

Active members:

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

B. Pension Plan (continued)

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

Disabled retirees:

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

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far in to the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2020 Experience Study which reviewed experience for the four-year period ending on December 31, 2020.

Discount Rate:

The discount rate used to measure the total pension liability was 6.90 percent for the Defined Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

Assumed Asset Allocation:

Asset Class/Strategy:	<u>Low Range</u>	<u>High Range</u>	<u>OIC Target</u>
Debt Securities	15.0 %	25.0 %	20.0 %
Public Equity	25.0	35.0	30.0
Real Estate	7.5	17.5	12.5
Private Equity	15.0	27.5	20.0
Risk Parity	-	3.5	2.5
Real Assets	2.5	10.0	7.5
Diversifying Strategies	2.5	10.0	7.5
Opportunity Portfolios	-	5.0	-
Total			100.0 %

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

B. Pension Plan (continued)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2021 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at the time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

<u>Asset Class</u>	<u>Target %</u>	<u>20-Year Annualized Geometric Mean %</u>
Global Equity	30.62	5.85
Private Equity	25.50	7.71
Core Fixed Income	23.75	2.73
Real Estate	12.25	5.66
Master Limited Partnerships	0.75	5.71
Infrastructure	1.50	6.26
Commodities	0.63	3.10
Hedge Fund of Funds - Multistrategy	1.25	5.11
Hedge Fund Equity -Hedge	0.63	5.31
Hedge Fund - Macro	5.62	5.06
US Cash	(2.50)	1.76
Assumed Inflation - Mean		2.40

Sensitivity Analysis :

	<u>1% Decrease (5.9%)</u>	<u>Current Discount Rate</u>	<u>1% Increase (7.9%)</u>
Employers' Net Pension Liability			
Defined Benefit Pension Plan:	<u>\$ 21,633,353</u>	<u>\$ 12,198,708</u>	<u>\$ 4,302,345</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

B. Pension Plan (continued)

Oregon PERS produces an independently audited ACFR which can be found at: <http://www.oregon.gov/pers/Documents/Financials/ACFR/2022-Annual-Comprehensive-Financial-Report.pdf>.

GASB 68 requires employers to briefly describe any changes between the measurement date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

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

C. Postemployment Health Care Plan - Implied Subsidy

The District operates a single-employer retiree benefit plan that provides postemployment health, dental, vision and prescription coverage benefits to eligible employees and their eligible dependents. The General Fund has typically been used to liquidate this benefit obligation. This "plan" is not a stand-alone plan and therefore does not issue its own financial statements. No assets are accumulated in a trust that meet the GASB criteria for the purpose of paying benefits for this plan.

The District offers post-employment health care benefits for certain employees who have completed a specified number of years of continuous service, are eligible for PERS benefits, and have not reached the age of 65 or are eligible for Medicare. The District has discontinued this benefit, and it is not available for employees hired after June 30, 2003. At June 30, 2023, 24 participants were included in the District post employment benefit program.

Plan description

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

Benefits provided

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

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

Employees covered by benefit terms

At June 30, 2023, the following employees were covered by the benefit terms:

Active Employees	595
Eligible Retirees	35
Spouses of Ineligible Retirees	4
	634

Total OPEB Liability

The District's total OPEB liability of \$4,594,518 was measured as of June 30, 2022, and was determined by an actuarial valuation as of July 1, 2021.

Actuarial assumptions and other inputs

Inflation rate	2.40%
Salary increases	3.40%
Discount rate	3.54%

	Year	Pre-65 Trend	Year	Pre-65 Trend
Health Care Cost Trend	2021	3.25%	2068-2072	4.00%
Medical	2022	5.00%	2073+	3.75%
	2023	5.25%		
	2024-2025	5.00%		
	2026-2028	4.75%		
	2029-2061	4.50%		
	2062-2067	4.25%		

Dental and Vision 4.00% per year

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

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

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

Future mortality improvement: Unisex Social Security Data Scale.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

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

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

Changes in Total OPEB Liability	Increase (Decrease) Total OPEB Liability
Balance as of June 30, 2022	\$ 4,995,341
Changes for the year:	
Service cost	296,032
Interest on total OPEB liability	110,582
Effect of economic/demographic gains or losses	-
Effect of assumptions changes or inputs	(461,909)
Benefit payments	(345,528)
Balance as of June 30, 2023	<u>\$ 4,594,518</u>

Changes of assumptions and other inputs reflect a change in the discount rate from 2.16% in 2022 to 3.54% in 2023.

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

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

	<u>1% Decrease (2.54%)</u>	<u>Current Discount Rate</u>	<u>1% Increase (4.54%)</u>
Total OPEB Implied Subsidy Liability	<u>\$ 4,922,157</u>	<u>\$ 4,594,518</u>	<u>\$ 4,286,154</u>

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

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

	<u>1% Decrease</u>	<u>Current Trend Rate</u>	<u>1% Increase</u>
Total OPEB Implied Subsidy Liability	<u>\$ 4,201,274</u>	<u>\$ 4,594,518</u>	<u>\$ 5,057,792</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

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

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

For the year ended June 30, 2023, the District recognized OPEB expense of \$294,769. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 333,811
Changes of assumptions or inputs	250,971	665,293
Benefit Payments	346,237	-
	\$ 597,208	\$ 999,104
Net deferred Outflow / (Inflow) of resources		\$ (401,896)

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

	Year	Amount
	2024	\$ (111,845)
	2025	(111,845)
	2026	(108,837)
	2027	(80,606)
	2028	(70,097)
	Thereafter	(264,903)
		(748,133)
	Benefit Payments	346,237
Net deferred Outflow / (Inflow) of resources		\$ (401,896)

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

Plan description:

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

D. Postemployment Health Care Plan - RHIA (continued)

Contributions:

PERS employers contributed 0.05 percent of PERS-covered salaries for Tier One and Tier Two members to fund the normal cost portion of RHIA benefits.

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

At June 30, 2023, the District reported an asset of \$759,282 for its proportionate share of the net OPEB asset. The net OPEB asset was measured as of June 30, 2022. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2020 and rolled forward to the measurement date of June 30, 2022. The basis for the employer's proportion is determined by comparing the employer's actual, legally required contributions made during the fiscal year to the Plan with the total actuarial contributions in the fiscal year of all employers. At June 30, 2023, the District's proportion was 0.21368056% compared to its proportion of 0.22312471% measured as of June 30, 2022.

For the year ended June 30, 2022, the District recognized OPEB income of \$58,363. At June 30, 2023, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 20,576
Changes of assumptions	5,945	25,309
Net differences between projected and actual earnings on investments	-	57,905
Changes in proportionate share	78,246	-
Contributions subsequent to the measurement date	6,367	-
	\$ 90,558	\$ 103,790
Net deferred Outflow / (Inflow) of resources		\$ (13,232)

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

D. Postemployment Health Care Plan - RHIA (continued)

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

	Year	Amount
	2024	\$ 28,853
	2025	(30,456)
	2026	(36,541)
	2027	18,545
	2028	-
		(19,599)
Contributions subsequent to the measurement date		6,367
Net deferred Outflow / (Inflow) of resources		\$ (13,232)

Actuarial assumptions:

Experience studies are performed as of December 31 of even numbered years. The methods and assumptions are based on the 2020 experience study, which reviewed the experience for the four-year period ended on December 31, 2020. The Retirement Health Insurance Account is a benefit of the Oregon Public Employees Retirement System. Actuarial methods and assumptions, including the long-term expected rate of return, are the same as reported for the District's pension plan.

Discount rate:

The discount rate used to measure the total OPEB liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions will be made at contractually required rates, actuarially determined. Based on this assumption, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

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

The following presents the District's proportionate share of the net OPEB liability, as well as what the District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.9 percent) or 1-percentage-point higher (7.9 percent) than the current discount rate:

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

D. Postemployment Health Care Plan -RHIA (continued)

	1% Decrease (5.9%)	Current Discount Rate	1% Increase (7.9%)
Employers' Net Pension Liability (Asset)			
Defined Benefit Pension Plan:	\$ (684,327)	\$ (759,282)	\$ (823,536)

Oregon PERS produces an independently audited ACFR which can be found at: <http://www.oregon.gov/pers/Documents/Financials/ACFR/2022-Annual-Comprehensive-Financial-Report.pdf>.

E. Aggregation of Pension and OPEB Information

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension deferrals	\$ 55,883,257	\$ 27,019,658
Other postemployment benefit deferrals - RHIA	90,558	103,790
Other postemployment benefit deferrals - implied subsidy	597,208	999,104
Totals	\$ 56,571,023	\$ 28,122,552

The District recognized pension expense of \$8,085,925. OPEB expenses are aggregated as follows:

	OPEB (Income) Expense
Postemployment Health Care Plan -RHIA	\$ (58,363)
Postemployment Health Care Plan - Implied Subsidy	294,769
	\$ 236,406

F. Contingencies

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS
June 30, 2023

G. Subsequent Events

The District completed construction on an addition to the high school in August 2023, the final estimated cost of this project is \$16,135,666. The district also began construction on district wide projects. The project included: a covered sidewalk at Desert View, estimated at approximately \$624,000; major site improvements at Highland Hills Elementary estimated at \$5,819,000 and an HVAC replacement at Highland Hills Elementary that is funded by Federal ESSER dollars estimated at approximately \$1,025,000. The Desert View project is nearly complete now, as is the phase 1 of the Highland Hills Project. All projects are on track to be completed by September 30, 2024 to meet the federal funding deadline.

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

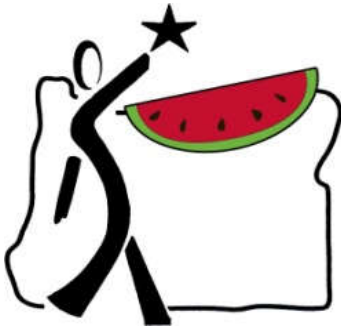
H. Tax Abatements

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

District property tax revenues were reduced as follows:

Long-term Rural Enterprise Zones	\$ 5,576,671
Strategic Investment Program	<u>6,842,761</u>
	<u><u>\$ 12,419,432</u></u>

REQUIRED SUPPLEMENTARY INFORMATION



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of Proportionate Share of the Net Pension Liability

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Proportion of the net pension liability (asset)	0.079668%	0.249482%	0.257375%	0.251217%	0.256258%
Proportionate share of the net pension liability (asset)	\$ 12,198,708	\$ 29,854,271	\$ 56,168,014	\$ 43,454,544	\$ 38,819,784
Covered payroll	\$ 39,075,175	\$ 32,152,135	\$ 30,203,099	\$ 28,015,022	\$ 28,412,475
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	31.22%	92.85%	185.97%	155.11%	136.63%
Plan fiduciary net position as a percentage of the total pension liability (asset)	84.50%	87.60%	75.80%	80.20%	82.07%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	
Proportion of the net pension liability (asset)	0.242992%	0.233259%	0.257982%	0.243750%	
Proportionate share of the net pension liability (asset)	\$ 32,755,430	\$ 35,017,593	\$ 14,811,937	\$ (5,525,111)	
Covered payroll	\$ 26,849,874	\$ 24,863,021	\$ 23,177,398	\$ 21,054,407	
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	121.99%	140.84%	63.91%	-26.24%	
Plan fiduciary net position as a percentage of the total pension liability (asset)	83.12%	80.53%	91.88%	103.59%	

Note:

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of Pension Contributions

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Contractually required contributions	\$ 3,678,965	\$ 6,116,068	\$ 5,694,764	\$ 5,580,339	\$ 3,850,212
Contributions in relation to contractually required contributions	<u>(3,678,965)</u>	<u>(6,116,068)</u>	<u>(5,694,764)</u>	<u>(5,580,339)</u>	<u>(3,850,212)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 39,075,175	\$ 34,576,851	\$ 32,152,135	\$ 30,203,099	\$ 28,015,022
Contributions as a percentage of covered payroll	9.42%	17.69%	17.71%	18.48%	13.74%
	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2016</u>	
Contractually required contributions	\$ 3,727,319	\$ 2,473,327	\$ 2,373,369	\$ 2,421,729	
Contributions in relation to contractually required contributions	<u>(3,727,319)</u>	<u>(2,473,327)</u>	<u>(2,373,369)</u>	<u>(2,421,729)</u>	
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Covered payroll	\$ 28,412,475	\$ 26,849,874	\$ 24,863,021	\$ 23,177,398	
Contributions as a percentage of covered payroll	13.12%	9.21%	9.55%	10.45%	

Note:

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of Proportionate Share of the Net OPEB Liability - RHIA

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net OPEB liability (asset)	0.213681%	0.223125%	0.349598%	0.255670%	0.249937%	0.232634%
Proportionate share of the net pension OPEB (asset)	\$ (759,282)	\$ (766,212)	\$ (712,341)	\$ (494,104)	\$ (278,997)	\$ (97,088)
Covered payroll	\$ 39,075,175	\$ 32,152,135	\$ 30,203,099	\$ 28,015,022	\$ 28,412,475	\$ 26,849,874
Proportionate share of the net pension OPEB (asset) as a percentage of its covered payroll	-1.94%	-2.38%	-2.36%	-1.76%	-0.98%	-0.36%
Plan fiduciary net position as a percentage of the total OPEB liability (asset)	194.60%	183.90%	150.10%	144.40%	123.99%	108.90%

Note:

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of OPEB Contributions - RHIA

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Contractually required contributions	\$ 6,367	\$ 12,963	\$ 5,970	\$ 18,122	\$ 120,465	\$ 127,856
Contributions in relation to contractually required contributions	<u>(6,367)</u>	<u>(12,963)</u>	<u>(5,970)</u>	<u>(18,122)</u>	<u>(120,465)</u>	<u>(127,856)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 39,075,175	\$ 34,576,851	\$ 32,152,135	\$ 30,203,099	\$ 28,015,022	\$ 28,412,475
Contributions as a percentage of covered payroll	0.02%	0.04%	0.02%	0.06%	0.43%	0.45%

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Schedule of Changes in OPEB Liability - Implied Subsidy

Total OPEB Liability	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Service Cost	\$ 296,032	\$ 306,685	\$ 250,930	\$ 283,968	\$ 282,567	\$ 302,735
Interest on total OPEB liability	110,582	121,914	180,223	211,315	207,300	183,747
Effect of economic/demographic gains or losses	-	(382,301)	-	(45,358)	-	-
Effect of assumptions changes or inputs	(461,909)	(45,210)	358,530	(133,523)	(103,941)	(267,613)
Benefit payments	<u>(345,528)</u>	<u>(428,701)</u>	<u>(525,551)</u>	<u>(661,594)</u>	<u>(772,893)</u>	<u>(938,250)</u>
Net change in OPEB liability	(400,823)	(427,613)	264,132	(345,192)	(386,967)	(719,381)
Total OPEB Liability, beginning	<u>4,995,341</u>	<u>5,422,954</u>	<u>5,158,822</u>	<u>5,504,014</u>	<u>5,890,981</u>	<u>6,610,362</u>
Total OPEB, ending	<u><u>\$ 4,594,518</u></u>	<u><u>\$ 4,995,341</u></u>	<u><u>\$ 5,422,954</u></u>	<u><u>\$ 5,158,822</u></u>	<u><u>\$ 5,504,014</u></u>	<u><u>\$ 5,890,981</u></u>
Covered-employee payroll	\$ 39,075,175	\$ 34,576,851	\$ 32,152,135	\$ 30,203,099	\$ 28,015,022	\$ 28,412,475
Total OPEB liability as a percentage of covered payroll	11.76%	14.45%	16.87%	17.08%	19.65%	20.73%

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

Notes to Required Supplementary Information

June 30, 2023

Implied Subsidy Assets

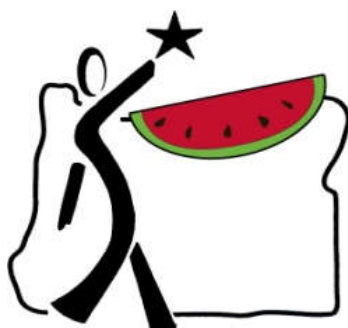
There are no assets accumulated in a trust that meet the GASB criteria for the purpose of paying benefits of the postemployment health care plan.

Change in Benefit Terms

GASB 68 and 75 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension or OPEB Liability, along with an estimate of the resulting change, if available.

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

SUPPLEMENTARY INFORMATION



COMBINING STATEMENTS

Non-Major Governmental Funds

Special Revenue Funds

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

- Biennium Reserve Fund
- ESSER II Grant Fund
- Food Service Program Fund
- Hermiston Education Foundation Gifts Fund
- ESSER III Grant Fund
- ESSER Jumpstart Kindergarten Fund
- IDEA Equipment and Supplies Fund
- CTE Career Pathways Fund
- Title III Grant Fund
- Title II A Grant Fund
- Title I A Fund
- Insurance Reserve Fund
- Carl Perkins Fund
- High School Success Grant Fund
- Classrooms Needs Grant Fund
- Title I C Grant Fund
- IDEA Grant Fund
- Youth Transition Program Grant Fund
- SB 622 Technology Fund
- Facility Grant Fund
- Summer Learning Grants Fund
- Gifts and Donations Fund
- Columbia Basin Apprenticeship Fund
- Vendor Contracts Fund
- Staff Retention Fund
- PERS Reserve Fund
- Curriculum Reserve Fund
- Print Shop Fund
- Outdoor Education Fund
- Student Body Fund
- Title IV Grant Fund
- Maintenance Reserve Fund
- Columbia Basin Student Homes Fund
- IDEA ARP Grant Fund

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS

June 30, 2023

	Special Revenue Funds								
	Biennium Reserve Fund	ESSER II Grant Fund	Food Service Program Fund	Hermiston Education Foundation Fund	ESSER III Grant Fund	Esser Jumpstart Kindergarten Fund	IDEA Equipment and Supplies Fund	CTE Career Pathways Fund	TITLE III Grant Fund
ASSETS									
Cash and cash equivalents	\$ 40,000	\$ -	\$ 518,226	\$ 4,236	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	2,850,000	-	2,455,649	-	-	-	-	-	-
Receivables:									
Intergovernmental	-	441,080	452,445	-	219,902	5,658	-	74,969	10,763
Donations and other	-	-	82,501	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-
Inventory	-	-	108,022	-	-	-	-	-	-
Total assets	\$ 2,890,000	\$ 441,080	\$ 3,616,843	\$ 4,236	\$ 219,902	\$ 5,658	\$ -	\$ 74,969	\$ 10,763
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ 128,783	\$ -	\$ 117,207	\$ -	\$ -	\$ 490	\$ -
Due to other funds	-	441,080	-	-	102,695	5,658	-	74,479	10,763
Total liabilities	-	441,080	128,783	-	219,902	5,658	-	74,969	10,763
Deferred inflows of resources:	-	-	82,501	-	115,436	-	-	-	-
Fund balances:									
Nonspendable	-	-	108,022	-	-	-	-	-	-
Restricted	-	-	-	4,236	(115,436)	-	-	-	-
Committed	2,890,000	-	3,297,537	-	-	-	-	-	-
Total fund balances	2,890,000	-	3,405,559	4,236	(115,436)	-	-	-	-
Total liabilities, deferred inflows of resources and fund balances	\$ 2,890,000	\$ 441,080	\$ 3,616,843	\$ 4,236	\$ 219,902	\$ 5,658	\$ -	\$ 74,969	\$ 10,763

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS

June 30, 2023

	Special Revenue Funds								
	TITLE II A Grant Fund	TITLE I A Grant Fund	Insurance Reserve Fund	Carl Perkins Fund	High School Success Grant Fund	Classroom Needs Grant Fund	TITLE I C Grant Fund	IDEA Grant Fund	YTP Grant Fund
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ 57,182	\$ -	\$ -	\$ 52,809	\$ -	\$ -	\$ -
Investments	-	-	633,857	-	-	954,193	-	-	-
Receivables:									
Intergovernmental	33,132	258,392	-	8,052	259,892	-	63,798	240,486	25,959
Donations and other	-	-	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Total assets	\$ 33,132	\$ 258,392	\$ 691,039	\$ 8,052	\$ 259,892	\$ 1,007,002	\$ 63,798	\$ 240,486	\$ 25,959
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ 8,684	\$ 14,982	\$ -	\$ 1,516	\$ 3,870	\$ -	\$ -	\$ 90,450	\$ -
Due to other funds	24,448	243,410	-	6,536	256,022	-	63,798	150,036	25,959
Total liabilities	33,132	258,392	-	8,052	259,892	-	63,798	240,486	25,959
Deferred inflows of resources:	-	-	-	-	-	-	63,798	-	-
Fund balances:									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	(63,798)	-	-
Committed	-	-	691,039	-	-	1,007,002	-	-	-
Total fund balances	-	-	691,039	-	-	1,007,002	(63,798)	-	-
Total liabilities, deferred inflows of resources and fund balances	\$ 33,132	\$ 258,392	\$ 691,039	\$ 8,052	\$ 259,892	\$ 1,007,002	\$ 63,798	\$ 240,486	\$ 25,959

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
June 30, 2023

	Special Revenue Funds								
	SB 622 Technology Fund	Facility Grant Fund	Summer Learning Grants Fund	Gifts and Donations Fund	Columbia Basin Apprenticeship Fund	Vendor Contracts Fund	Staff Retention Fund	PERS Reserve Fund	Curriculum Reserve Fund
ASSETS									
Cash and cash equivalents	\$ 132,617	\$ 99,111	\$ -	\$ 255,749	\$ 250,000	\$ 8,408	\$ -	\$ 15,000	\$ 175,984
Investments	897,970	3,524,175	-	-	1,250,000	-	-	2,558,712	2,056,188
Receivables:									
Intergovernmental	-	-	-	-	-	-	-	-	-
Donations and other	-	-	-	1,122	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-
Total assets	\$ 1,030,587	\$ 3,623,286	\$ -	\$ 256,871	\$ 1,500,000	\$ 8,408	\$ -	\$ 2,573,712	\$ 2,232,172
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES									
Liabilities:									
Accounts payable	\$ -	\$ -	\$ -	\$ 142,780	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	142,780	-	-	-	-	-
Deferred inflows of resources:	-	-	-	-	-	-	-	-	-
Fund balances:									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	3,623,286	-	114,091	1,500,000	-	-	-	-
Committed	1,030,587	-	-	-	-	8,408	-	2,573,712	2,232,172
Total fund balances	1,030,587	3,623,286	-	114,091	1,500,000	8,408	-	2,573,712	2,232,172
Total liabilities, deferred inflows of resources and fund balances	\$ 1,030,587	\$ 3,623,286	\$ -	\$ 256,871	\$ 1,500,000	\$ 8,408	\$ -	\$ 2,573,712	\$ 2,232,172

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS (continued)
June 30, 2023

Special Revenue Funds

	Print Shop Fund	Outdoor Education Fund	Student Body Fund	Title IV Grant Fund	Maintenance Reserve Fund	Columbia Basin Student Homes Fund	IDEA ARP Grant Fund	TOTALS
ASSETS								
Cash and cash equivalents	\$ 108,895	\$ 104,293	\$ 344,528	\$ -	\$ 100,000	\$ 90,012	\$ -	\$ 2,357,050
Investments	-	-	-	-	1,987,854	-	-	19,168,598
Receivables:								
Intergovernmental	-	-	-	15,762	-	-	833	2,111,123
Donations and other	-	-	11,020	-	-	-	-	94,643
Prepaid Items	-	-	350	-	-	-	-	350
Inventory	-	-	-	-	-	-	-	108,022
Total assets	\$ 108,895	\$ 104,293	\$ 355,898	\$ 15,762	\$ 2,087,854	\$ 90,012	\$ 833	\$ 23,839,786
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
Liabilities:								
Accounts payable	\$ -	\$ -	\$ 10,421	\$ -	\$ -	\$ 34,626	\$ 326	\$ 554,135
Due to other funds	-	-	-	15,762	-	-	507	1,421,153
Total liabilities	-	-	10,421	15,762	-	34,626	833	1,975,288
Deferred inflows of resources:	-	-	-	-	-	-	-	261,735
Fund balances:								
Nonspendable	-	-	350	-	-	-	-	108,372
Restricted	-	104,293	-	-	-	55,386	-	5,222,058
Committed	108,895	-	345,127	-	2,087,854	-	-	16,272,333
Total fund balances	108,895	104,293	345,477	-	2,087,854	55,386	-	21,602,763
Total liabilities, deferred inflows of resources and fund balances	\$ 108,895	\$ 104,293	\$ 355,898	\$ 15,762	\$ 2,087,854	\$ 90,012	\$ 833	\$ 23,839,786

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2023

	Special Revenue Funds								
	Biennium Reserve Fund	ESSER II Grant Fund	Food Service Program Fund	Hermiston Education Foundation Fund	ESSER III Grant Fund	Esser Jumpstart Kindergarten	IDEA Equipment and Supplies	CTE Career Pathways Fund	TITLE III Grant Fund
REVENUES:									
Investment interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and contributions	-	-	-	-	-	-	-	-	-
Charges from service	-	-	107,521	-	-	-	-	-	-
State school fund	-	-	-	-	-	-	-	-	-
State grants	-	-	466,914	-	-	-	-	156,764	-
Revenue from federal grants	-	856,808	2,339,555	-	1,906,129	74,430	46,228	-	160,056
Total revenues	-	856,808	2,913,990	-	1,906,129	74,430	46,228	156,764	160,056
EXPENDITURES:									
Instruction	-	164,112	-	-	900,066	74,430	22,474	156,764	1,585
Supporting services	-	692,696	-	-	1,003,467	-	23,754	-	31,364
Community and enterprise	-	-	2,453,850	-	-	-	-	-	127,107
Facilities acquisition	-	-	-	-	118,032	-	-	-	-
Total expenditures	-	856,808	2,453,850	-	2,021,565	74,430	46,228	156,764	160,056
Excess (deficiency) of revenues over (under) expenditures	-	-	460,140	-	(115,436)	-	-	-	-
OTHER FINANCING SOURCES									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources	-	-	-	-	-	-	-	-	-
Net change in fund balance	-	-	460,140	-	(115,436)	-	-	-	-
FUND BALANCE - Beginning	2,890,000	-	2,945,419	4,236	-	-	-	-	-
FUND BALANCE - Ending	\$ 2,890,000	\$ -	\$ 3,405,559	\$ 4,236	\$ (115,436)	\$ -	\$ -	\$ -	\$ -

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
For the fiscal year ended June 30, 2023

	Special Revenue Funds								
	TITLE II A Grant Fund	TITLE I A Grant Fund	Insurance Reserve Fund	Carl Perkins Fund	High School Success Grant Fund	Classroom Needs Grant Fund	TITLE I C Grant Fund	IDEA Grant Fund	YTP Grant Fund
REVENUES:									
Investment interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and contributions	-	-	-	-	-	-	-	-	-
Charges from service	-	-	-	-	-	-	-	-	-
State school fund	-	-	-	-	-	-	-	-	-
State grants	-	-	-	-	1,368,241	-	-	-	45,476
Revenue from federal grants	171,225	1,435,087	-	52,626	-	-	6,326	843,500	50,601
Total revenues	<u>171,225</u>	<u>1,435,087</u>	<u>-</u>	<u>52,626</u>	<u>1,368,241</u>	<u>-</u>	<u>6,326</u>	<u>843,500</u>	<u>96,077</u>
EXPENDITURES:									
Instruction	-	1,358,908	-	-	992,091	35,080	70,124	830,154	94,738
Supporting services	171,225	59,899	2,520	52,626	376,150	-	-	13,346	1,339
Community and enterprise	-	16,280	-	-	-	-	-	-	-
Facilities acquisition	-	-	-	-	-	-	-	-	-
Total expenditures	<u>171,225</u>	<u>1,435,087</u>	<u>2,520</u>	<u>52,626</u>	<u>1,368,241</u>	<u>35,080</u>	<u>70,124</u>	<u>843,500</u>	<u>96,077</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(2,520)</u>	<u>-</u>	<u>-</u>	<u>(35,080)</u>	<u>(63,798)</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(2,520)</u>	<u>-</u>	<u>-</u>	<u>(35,080)</u>	<u>(63,798)</u>	<u>-</u>	<u>-</u>
FUND BALANCE - Beginning	<u>-</u>	<u>-</u>	<u>693,559</u>	<u>-</u>	<u>-</u>	<u>1,042,082</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 691,039</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,007,002</u>	<u>\$ (63,798)</u>	<u>\$ -</u>	<u>\$ -</u>

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the fiscal year ended June 30, 2023

	SB 622 Technology Fund	Facility Grant Fund	Summer Learning Grants Fund	Gifts and Donations Fund	Columbia Basin Apprenticeship Fund	Vendor Contracts Fund	Staff Retention Fund	PERS Reserve Fund	Curriculum Reserve Fund
REVENUES:									
Investment interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and contributions	-	-	-	142,633	-	-	-	-	-
Charges from service	240,657	-	-	-	-	-	-	-	-
State school fund	-	483,820	-	-	-	-	-	-	-
State grants	-	186,683	829,504	16,270	1,500,000	-	751,581	-	-
Revenue from federal grants	-	-	-	-	-	-	-	-	-
Total revenues	<u>240,657</u>	<u>670,503</u>	<u>829,504</u>	<u>158,903</u>	<u>1,500,000</u>	<u>-</u>	<u>751,581</u>	<u>-</u>	<u>-</u>
EXPENDITURES:									
Instruction	-	-	774,785	227,780	-	-	-	-	-
Supporting services	212,967	-	-	165,212	-	-	751,581	-	-
Community and enterprise	-	-	-	-	-	-	-	-	-
Facilities acquisition	-	-	-	-	-	-	-	-	-
Total expenditures	<u>212,967</u>	<u>-</u>	<u>774,785</u>	<u>392,992</u>	<u>-</u>	<u>-</u>	<u>751,581</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>27,690</u>	<u>670,503</u>	<u>54,719</u>	<u>(234,089)</u>	<u>1,500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES									
Sale of capital assets	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	27,690	670,503	54,719	(234,089)	1,500,000	-	-	-	-
FUND BALANCE - Beginning	<u>1,002,897</u>	<u>2,952,783</u>	<u>(54,719)</u>	<u>348,180</u>	<u>-</u>	<u>8,408</u>	<u>-</u>	<u>2,573,712</u>	<u>2,232,172</u>
FUND BALANCE - Ending	<u>\$ 1,030,587</u>	<u>\$ 3,623,286</u>	<u>\$ -</u>	<u>\$ 114,091</u>	<u>\$ 1,500,000</u>	<u>\$ 8,408</u>	<u>\$ -</u>	<u>\$ 2,573,712</u>	<u>\$ 2,232,172</u>

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

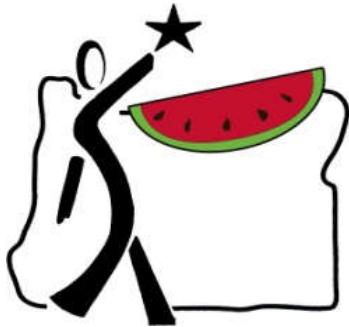
UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS (continued)
For the fiscal year ended June 30, 2023

	Print Shop Fund	Outdoor Education Fund	Student Body Fund	Title IV Grant Fund	Maintenance Reserve Fund	Columbia Basin Student Homes Fund	IDEA ARP Grant Fund	TOTALS
REVENUES:								
Investment interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants and contributions	-	-	-	-	-	-	-	142,633
Charges from service	87,741	-	527,726	-	-	1,493	-	965,138
State school fund	-	-	-	-	-	-	-	483,820
State grants	-	120,428	-	-	-	-	-	5,441,861
Revenue from federal grants	-	-	-	101,589	-	-	217,633	8,261,793
Total revenues	<u>87,741</u>	<u>120,428</u>	<u>527,726</u>	<u>101,589</u>	<u>-</u>	<u>1,493</u>	<u>217,633</u>	<u>15,295,245</u>
EXPENDITURES:								
Instruction	-	116,989	529,548	-	-	481,613	217,633	7,048,874
Supporting services	174,125	-	-	101,589	-	-	-	3,833,860
Community and enterprise	-	-	-	-	-	-	-	2,597,237
Facilities acquisition	-	-	-	-	-	-	-	118,032
Total expenditures	<u>174,125</u>	<u>116,989</u>	<u>529,548</u>	<u>101,589</u>	<u>-</u>	<u>481,613</u>	<u>217,633</u>	<u>13,598,003</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(86,384)</u>	<u>3,439</u>	<u>(1,822)</u>	<u>-</u>	<u>-</u>	<u>(480,120)</u>	<u>-</u>	<u>1,697,242</u>
OTHER FINANCING SOURCES								
Sale of capital assets	-	-	-	-	-	-	-	-
Transfers in	175,000	-	-	-	75,000	-	-	250,000
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources	<u>175,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>250,000</u>
Net change in fund balance	<u>88,616</u>	<u>3,439</u>	<u>(1,822)</u>	<u>-</u>	<u>75,000</u>	<u>(480,120)</u>	<u>-</u>	<u>1,947,242</u>
FUND BALANCE - Beginning	<u>20,279</u>	<u>100,854</u>	<u>347,299</u>	<u>-</u>	<u>2,012,854</u>	<u>535,506</u>	<u>-</u>	<u>19,655,521</u>
FUND BALANCE - Ending	<u>\$ 108,895</u>	<u>\$ 104,293</u>	<u>\$ 345,477</u>	<u>\$ -</u>	<u>\$ 2,087,854</u>	<u>\$ 55,386</u>	<u>\$ -</u>	<u>\$ 21,602,763</u>

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

BUDGETARY COMPARISON SCHEDULES



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

Governmental Funds

Special Revenues Funds

- Biennium Reserve Fund
- ESSER II Grant Fund
- Food Service Program Fund
- Hermiston Education Foundation Gifts Fund
- ESSER III Grant Fund
- ESSER III Jump Start Kindergarten Grant Fund
- IDEA Equipment and Supplies Grant Fund
- CTE Career Pathway Program Grant Fund
- Title III Grant Fund
- Title II A Grant Fund
- Title I A Fund
- Insurance Reserve Fund
- Carl Perkins Fund
- High School Success Grant Fund
- Classroom Needs Grant Fund
- Title I C Grant Fund
- IDEA Grant Fund
- Youth Transition Program Grant Fund
- SB 622 Technology Fund
- Facility Grant Fund
- Student Investment Account
- Summer Learning Grants
- Gifts and Donations Fund
- Columbia Basin Apprenticeship Training Center Grant Fund
- Vendor Contracts Fund
- Education Staff Retention and Recruitment Grant Fund
- PERS Reserve Fund
- Curriculum Reserve Fund
- Print Shop Fund
- Outdoor Education Fund
- Student Body Fund
- Title IV Grant Fund
- Maintenance Reserve Fund
- Columbia Basin Student Homes Fund
- IDEA ARP Grant Fund
- ARP Homeless Children and Youth Grant Fund

Capital Projects Fund

- Construction Bond Fund
- Construction Bond OSCIM Grant Fund

Debt Service Funds

- PERS Debt Service Fund
- Debt Service Fund

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
BIENNIUM RESERVE FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<u>EXPENDITURES:</u>				
Current:				
Contingency	2,140,000	2,140,000	-	2,140,000
Total expenditures	2,140,000	2,140,000	-	2,140,000
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(2,140,000)	(2,140,000)	-	2,140,000
<u>OTHER FINANCING</u>				
<u>SOURCES (USES)</u>				
Transfers In	-	-	-	-
Transfers out	(750,000)	(750,000)	-	750,000
Total other financing sources (uses)	(750,000)	(750,000)	-	750,000
Net change in fund balance	(2,890,000)	(2,890,000)	-	2,890,000
<u>FUND BALANCE - BEGINNING</u>	2,890,000	2,890,000	2,890,000	-
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 2,890,000	\$ 2,890,000

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ESSER II GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 1,040,000	\$ 1,040,000	\$ 856,808	\$ (183,192)
Total revenues	<u>1,040,000</u>	<u>1,040,000</u>	<u>856,808</u>	<u>(183,192)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	165,000	265,000	164,112	100,888
Support services	875,000	775,000	692,696	82,304
Total expenditures	<u>1,040,000</u>	<u>1,040,000</u>	<u>856,808</u>	<u>183,192</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FOOD SERVICE PROGRAM FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 60,000	\$ 60,000	\$ 107,521	\$ 47,521
State sources	47,000	47,000	466,914	419,914
Federal sources	2,117,040	2,117,040	2,339,555	222,515
 Total revenues	 2,224,040	 2,224,040	 2,913,990	 689,950
<u>EXPENDITURES:</u>				
Current:				
Community & Enterprise services	3,724,040	3,724,040	2,453,850	1,270,190
Contingency	400,000	400,000	-	400,000
 Total expenditures	 4,124,040	 4,124,040	 2,453,850	 1,670,190
 Net change in fund balance	 (1,900,000)	 (1,900,000)	 460,140	 2,360,140
 <u>FUND BALANCE - BEGINNING</u>	 1,900,000	 1,900,000	 2,945,419	 1,045,419
 <u>FUND BALANCE - ENDING</u>	 \$ -	 \$ -	 \$ 3,405,559	 \$ 3,405,559

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF DETAILED REVENUES - BUDGET AND ACTUAL
HERMISTON EDUCATION FOUNDATION GIFTS FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 90,700	\$ 90,700	\$ -	\$ (90,700)
Total revenues	<u>90,700</u>	<u>90,700</u>	<u>-</u>	<u>(90,700)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>95,000</u>	<u>95,000</u>	<u>-</u>	<u>95,000</u>
Total expenditures	<u>95,000</u>	<u>95,000</u>	<u>-</u>	<u>95,000</u>
Net change in fund balance	(4,300)	(4,300)	-	4,300
<u>FUND BALANCE - BEGINNING</u>	<u>4,300</u>	<u>4,300</u>	<u>4,236</u>	<u>(64)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,236</u>	<u>\$ 4,236</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ESSER III GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 10,094,958	\$ 10,094,958	\$ 1,906,129	\$ (8,188,829)
Total revenues	10,094,958	10,094,958	1,906,129	(8,188,829)
<u>EXPENDITURES:</u>				
Current:				
Instruction	2,051,000	2,051,000	900,066	1,150,934
Support services	6,043,958	6,043,958	1,003,467	5,040,491
Facilities acquisition and construction	2,000,000	2,000,000	118,032	1,881,968
Total expenditures	10,094,958	10,094,958	2,021,565	8,073,393
Net change in fund balance	-	-	(115,436)	(115,436)
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND (DEFICIT) - ENDING</u>	\$ -	\$ -	\$ (115,436)	\$ (115,436)

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ESSER III JUMP START KINDERGARTEN GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ -	\$ 330,854	\$ 74,430	\$ (256,424)
Total revenues	-	330,854	74,430	(256,424)
<u>EXPENDITURES:</u>				
Current:				
Instruction	-	330,854	74,430	256,424
Total expenditures	-	330,854	74,430	256,424
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ -	\$ -

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
IDEA EQUIPMENT AND SUPPLIES GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ -	\$ 83,000	\$ 46,228	\$ (36,772)
Total revenues	-	83,000	46,228	(36,772)
<u>EXPENDITURES:</u>				
Current:				
Instruction	-	49,000	22,474	26,526
Support services	-	34,000	23,754	10,246
Total expenditures	-	83,000	46,228	36,772
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF DETAILED REVENUES - BUDGET AND ACTUAL
CTE CAREER PATHWAY PROGRAM GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 210,000	\$ 210,000	\$ 156,764	\$ (53,236)
Total revenues	<u>210,000</u>	<u>210,000</u>	<u>156,764</u>	<u>(53,236)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	205,000	205,000	156,764	48,236
Support services	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total expenditures	<u>210,000</u>	<u>210,000</u>	<u>156,764</u>	<u>53,236</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TITLE III GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 231,273	\$ 231,273	\$ 160,056	\$ (71,217)
Total revenues	<u>231,273</u>	<u>231,273</u>	<u>160,056</u>	<u>(71,217)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	2,120	2,120	1,585	535
Supporting services	99,994	75,994	31,364	44,630
Ent and community service	<u>129,159</u>	<u>153,159</u>	<u>127,107</u>	<u>26,052</u>
Total expenditures	<u>231,273</u>	<u>231,273</u>	<u>160,056</u>	<u>71,217</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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

TITLE II A FUND

For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 341,327	\$ 341,327	\$ 171,225	\$ (170,102)
Total revenues	<u>341,327</u>	<u>341,327</u>	<u>171,225</u>	<u>(170,102)</u>
<u>EXPENDITURES:</u>				
Current:				
Supporting services	<u>341,327</u>	<u>341,327</u>	<u>171,225</u>	<u>170,102</u>
Total expenditures	<u>341,327</u>	<u>341,327</u>	<u>171,225</u>	<u>170,102</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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

TITLE I A FUND

For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 2,095,794	\$ 2,095,794	\$ 1,435,087	\$ (660,707)
Total revenues	<u>2,095,794</u>	<u>2,095,794</u>	<u>1,435,087</u>	<u>(660,707)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,887,378	1,900,113	1,358,908	541,205
Supporting services	180,616	167,881	59,899	107,982
Community services	27,800	27,800	16,280	11,520
Total expenditures	<u>2,095,794</u>	<u>2,095,794</u>	<u>1,435,087</u>	<u>660,707</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
INSURANCE RESERVE FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<u>EXPENDITURES:</u>				
Current:				
Instruction	69,000	69,000	-	69,000
Supporting services	625,000	625,000	2,520	622,480
Total expenditures	694,000	694,000	2,520	691,480
Net change in fund balance	(694,000)	(694,000)	(2,520)	691,480
<u>FUND BALANCE - BEGINNING</u>	694,000	694,000	693,559	(441)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 691,039</u>	<u>\$ 691,039</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CARL PERKINS FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 75,783	\$ 75,783	\$ 52,626	\$ (23,157)
Total revenues	<u>75,783</u>	<u>75,783</u>	<u>52,626</u>	<u>(23,157)</u>
<u>EXPENDITURES:</u>				
Current:				
Support services	<u>75,783</u>	<u>75,783</u>	<u>52,626</u>	<u>23,157</u>
Total expenditures	<u>75,783</u>	<u>75,783</u>	<u>52,626</u>	<u>23,157</u>
Net Change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HIGH SCHOOL SUCCESS GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 1,823,713	\$ 1,854,587	\$ 1,368,241	\$ (486,346)
Total revenues	<u>1,823,713</u>	<u>1,854,587</u>	<u>1,368,241</u>	<u>(486,346)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,355,111	1,355,111	992,091	363,020
Support services	468,602	499,476	376,150	123,326
Total expenditures	<u>1,823,713</u>	<u>1,854,587</u>	<u>1,368,241</u>	<u>486,346</u>
Net Change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CLASSROOM NEEDS GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<u>EXPENDITURES:</u>				
Current:				
Instruction	703,000	703,000	35,080	667,920
Supporting services	340,000	340,000	-	340,000
Total expenditures	1,043,000	1,043,000	35,080	1,007,920
Net change in fund balance	(1,043,000)	(1,043,000)	(35,080)	1,007,920
<u>FUND BALANCE - BEGINNING</u>	1,043,000	1,043,000	1,042,082	(918)
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 1,007,002	\$ 1,007,002

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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

TITLE I C GRANT FUND

For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 119,605	\$ 119,605	\$ 6,326	\$ (113,279)
Total revenues	<u>119,605</u>	<u>119,605</u>	<u>6,326</u>	<u>(113,279)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	<u>119,605</u>	<u>119,605</u>	<u>70,124</u>	<u>49,481</u>
Total expenditures	<u>119,605</u>	<u>119,605</u>	<u>70,124</u>	<u>49,481</u>
Net change in fund balance	-	-	(63,798)	(63,798)
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (63,798)</u>	<u>\$ (63,798)</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
IDEA GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 1,217,753	\$ 1,217,753	\$ 843,500	\$ (374,253)
Total revenues	<u>1,217,753</u>	<u>1,217,753</u>	<u>843,500</u>	<u>(374,253)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	1,163,906	1,163,906	830,154	333,752
Supporting services	<u>53,847</u>	<u>53,847</u>	<u>13,346</u>	<u>40,501</u>
Total expenditures	<u>1,217,753</u>	<u>1,217,753</u>	<u>843,500</u>	<u>374,253</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YOUTH TRANSITION PROGRAM GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 47,763	\$ 47,763	\$ 45,476	\$ (2,287)
Federal sources	53,144	53,144	50,601	(2,543)
Total revenues	<u>100,907</u>	<u>100,907</u>	<u>96,077</u>	<u>(4,830)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	96,455	96,455	94,738	1,717
Supporting services	4,452	4,452	1,339	3,113
Total expenditures	<u>100,907</u>	<u>100,907</u>	<u>96,077</u>	<u>4,830</u>
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SB 622 TECHNOLOGY FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ -	\$ -	\$ 240,657	\$ 240,657
Total revenues	-	-	240,657	240,657
<u>EXPENDITURES:</u>				
Current:				
Supporting services	1,003,000	1,003,000	212,967	790,033
Total expenditures	1,003,000	1,003,000	212,967	790,033
Net change in fund balance	(1,003,000)	(1,003,000)	27,690	1,030,690
<u>FUND BALANCE - BEGINNING</u>	1,003,000	1,003,000	1,002,897	(103)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,030,587</u>	<u>\$ 1,030,587</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
FACILITY GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ -	\$ -	\$ 670,503	\$ 670,503
Total revenues	-	-	670,503	670,503
<u>EXPENDITURES:</u>				
Current:				
Supporting services	375,000	675,000	-	675,000
Facility Acquisition/Construction	2,128,000	1,828,000	-	1,828,000
Total expenditures	2,503,000	2,503,000	-	2,503,000
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(2,503,000)	(2,503,000)	670,503	3,173,503
<u>OTHER FINANCING SOURCES</u>				
Transfers in	-	-	-	-
Net change in fund balance	(2,503,000)	(2,503,000)	670,503	3,173,503
<u>FUND BALANCE - BEGINNING</u>	2,503,000	2,503,000	2,952,783	449,783
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,623,286</u>	<u>\$ 3,623,286</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SUMMER LEARNING GRANTS
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 959,615	\$ 959,615	\$ 829,504	\$ (130,111)
Total revenues	959,615	959,615	829,504	(130,111)
<u>EXPENDITURES:</u>				
Current:				
Instruction	959,615	959,615	774,785	184,830
Total expenditures	959,615	959,615	774,785	184,830
Net change in fund balance	-	-	54,719	54,719
<u>FUND BALANCE - BEGINNING</u>	-	-	(54,719)	(54,719)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GIFTS AND DONATIONS FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 154,905	\$ 154,905	\$ 142,633	\$ (12,272)
State sources	20,000	20,000	16,270	(3,730)
Total revenues	<u>174,905</u>	<u>174,905</u>	<u>158,903</u>	<u>(16,002)</u>
<u>EXPENDITURES:</u>				
Current:				
Instruction	423,306	398,306	227,780	170,526
Supporting services	143,599	168,599	165,212	3,387
Total expenditures	<u>566,905</u>	<u>566,905</u>	<u>392,992</u>	<u>173,913</u>
Net change in fund balance	(392,000)	(392,000)	(234,089)	157,911
<u>FUND BALANCE - BEGINNING</u>	<u>392,000</u>	<u>392,000</u>	<u>348,180</u>	<u>(43,820)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 114,091</u>	<u>\$ 114,091</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COLUMBIA BASIN APPRENTICESHIP FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -
<u>EXPENDITURES:</u>				
Current:				
Instruction	100,000	100,000		100,000
Facilities acquisition and construction	1,400,000	1,400,000	-	1,400,000
Total expenditures	1,500,000	1,500,000	-	1,500,000
Net change in fund balance	-	-	1,500,000	1,500,000
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
VENDOR CONTRACTS FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>				
Current:				
Instruction	8,500	8,500	-	8,500
Total expenditures	8,500	8,500	-	8,500
Net change in fund balance	(8,500)	(8,500)	-	8,500
<u>FUND BALANCE - BEGINNING</u>	8,500	8,500	8,408	(92)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,408</u>	<u>\$ 8,408</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STAFF RETENTION FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 751,582	\$ 751,582	\$ 751,581	\$ (1)
<u>EXPENDITURES:</u>				
Current:				
Support	751,582	751,582	751,581	1
Total expenditures	751,582	751,582	751,581	1
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PERS RESERVE FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local Sources	\$ 2,575,000	\$ 2,575,000	\$ -	\$ (2,575,000)
Total revenues	2,575,000	2,575,000	-	(2,575,000)
<u>EXPENDITURES:</u>				
Contingency	1,075,000	1,075,000	-	1,075,000
Total expenditures	1,075,000	1,075,000	-	1,075,000
<u>EXCESS (DEFICIENCY) OF REVENUES</u>				
<u>OVER (UNDER) EXPENDITURES</u>	1,500,000	1,500,000	-	(1,500,000)
<u>OTHER FINANCING SOURCES (USES):</u>				
Transfers out	(750,000)	(750,000)	-	750,000
Net change in fund balance	750,000	750,000	-	(750,000)
<u>FUND BALANCE -</u>				
<u>BEGINNING</u>	-	-	2,573,712	2,573,712
<u>FUND BALANCE - ENDING</u>				
	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>\$ 2,573,712</u>	<u>\$ 1,823,712</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CURRICULUM RESERVE FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>				
Current:				
Instruction	2,300,000	2,300,000	-	2,300,000
Total expenditures	2,300,000	2,300,000	-	2,300,000
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(2,300,000)	(2,300,000)	-	2,300,000
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	50,000	50,000	-	(50,000)
Net change in fund balance	(2,250,000)	(2,250,000)	-	2,250,000
<u>FUND BALANCE - BEGINNING</u>	2,250,000	2,250,000	2,232,172	(17,828)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,232,172</u>	<u>\$ 2,232,172</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PRINT SHOP FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local Sources	\$ 47,158	\$ 47,158	\$ 87,741	\$ 40,583
Total revenues	47,158	47,158	87,741	40,583
<u>EXPENDITURES:</u>				
Current:				
Supporting services	192,158	192,158	174,125	18,033
Total expenditures	192,158	192,158	174,125	18,033
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(145,000)	(145,000)	(86,384)	58,616
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	125,000	125,000	175,000	50,000
Net change in fund balance	(20,000)	(20,000)	88,616	108,616
<u>FUND BALANCE - BEGINNING</u>	20,000	20,000	20,279	279
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 108,895	\$ 108,895

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
OUTDOOR EDUCATION FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State source	\$ 30,511	\$ 30,511	\$ 120,428	\$ 89,917
Total revenue	30,511	30,511	120,428	89,917
<u>EXPENDITURES:</u>				
Current:				
Instruction	128,511	128,511	116,989	11,522
Total expenditures	128,511	128,511	116,989	11,522
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(98,000)	(98,000)	3,439	101,439
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	50,000	50,000	-	(50,000)
Net change in fund balance	(48,000)	(48,000)	3,439	51,439
<u>FUND BALANCE - BEGINNING</u>	48,000	48,000	100,854	52,854
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 104,293</u>	<u>\$ 104,293</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
STUDENT BODY FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 700,000	\$ 700,000	\$ 527,726	\$ (172,274)
Total revenue	700,000	700,000	527,726	(172,274)
<u>EXPENDITURES:</u>				
Current:				
Instruction	950,000	950,000	529,548	420,452
Total expenditures	950,000	950,000	529,548	420,452
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>				
	(250,000)	(250,000)	(1,822)	248,178
<u>OTHER FINANCING SOURCES:</u>				
Transfers in	-	-	-	-
Net change in fund balance	(250,000)	(250,000)	(1,822)	248,178
<u>FUND BALANCE - BEGINNING</u>	250,000	250,000	347,299	97,299
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 345,477	\$ 345,477

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

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

TITLE IV GRANT FUND

For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 112,973	\$ 123,573	\$ 101,589	\$ (21,984)
Total revenues	112,973	123,573	101,589	(21,984)
<u>EXPENDITURES:</u>				
Current:				
Instruction	6,000	12,000	-	12,000
Supporting services	106,973	111,573	101,589	9,984
Total expenditures	112,973	123,573	101,589	21,984
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAINTENANCE RESERVE FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ -	\$ -	\$ -	\$ -
<u>EXPENDITURES:</u>				
Current:				
Supporting services	588,000	588,000	-	588,000
Facilities acquisition and construction	1,400,000	1,400,000		1,400,000
Contingency	50,000	50,000		50,000
Total expenditures	<u>2,038,000</u>	<u>2,038,000</u>	<u>-</u>	<u>2,038,000</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</u>	(2,038,000)	(2,038,000)	-	2,038,000
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	25,000	25,000	75,000	50,000
Net Change in fund balance	(2,013,000)	(2,013,000)	75,000	2,088,000
<u>FUND BALANCE - BEGINNING</u>	<u>2,013,000</u>	<u>2,013,000</u>	<u>2,012,854</u>	<u>(146)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,087,854</u>	<u>\$ 2,087,854</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
COLUMBIA BASIN STUDENT HOMES FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local Sources	\$ -	\$ -	\$ 1,493	\$ 1,493
Total revenues	-	-	1,493	1,493
<u>EXPENDITURES:</u>				
Current:				
Instruction	504,000	504,000	481,613	22,387
Total expenditures	504,000	504,000	481,613	22,387
<u>EXCESS (DEFICIENCY) OF</u>				
<u>REVENUES OVER (UNDER)</u>				
<u>EXPENDITURES</u>	(504,000)	(504,000)	(480,120)	23,880
<u>OTHER FINANCING SOURCES:</u>				
Sale of fixed assets	450,000	450,000	-	(450,000)
Net change in fund balance	(54,000)	(54,000)	(480,120)	(426,120)
<u>FUND BALANCE - BEGINNING</u>	54,000	54,000	535,506	481,506
<u>FUND BALANCE - ENDING</u>	\$ -	\$ -	\$ 55,386	\$ 55,386

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
IDEA ARP GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 220,000	\$ 220,000	\$ 217,633	\$ (2,367)
Total revenues	220,000	220,000	217,633	(2,367)
<u>EXPENDITURES:</u>				
Current:				
Instruction	219,190	219,190	217,633	1,557
Supporting services	810	810	-	810
Total expenditures	220,000	220,000	217,633	2,367
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
ARP HOMELESS CHILDREN AND YOUTH GRANT FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Federal sources	\$ 24,000	\$ 24,000	\$ -	\$ (24,000)
Total revenues	24,000	24,000	-	(24,000)
<u>EXPENDITURES:</u>				
Current:				
Supporting services	24,000	24,000	-	24,000
Total expenditures	24,000	24,000	-	24,000
Net change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CONSTRUCTION BOND FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ -	\$ -	\$ 840,120	\$ 840,120
<u>EXPENDITURES:</u>				
Current:				
Supporting services	1,000	1,000	-	1,000
Facilities acquisition and construction	49,359,326	49,359,326	24,216,297	25,143,029
Total expenditures	49,360,326	49,360,326	24,216,297	25,144,029
Net Change in fund balance	(49,360,326)	(49,360,326)	(23,376,177)	25,984,149
<u>FUND BALANCE - BEGINNING</u>	49,360,326	49,360,326	36,611,339	(12,748,987)
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,235,162</u>	<u>\$ 13,235,162</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CONSTRUCTION BOND FUND - OSCIM
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
State sources	\$ 4,069,358	\$ 4,069,358	\$ -	\$ (4,069,358)
<u>EXPENDITURES:</u>				
Current:				
Facilities acquisition and construction	4,069,358	4,069,358	-	4,069,358
Total expenditures	4,069,358	4,069,358	-	4,069,358
Net Change in fund balance	-	-	-	-
<u>FUND BALANCE - BEGINNING</u>	-	-	-	-
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
PERS BOND FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Local sources	\$ 6,505,080	\$ 6,505,080	\$ 6,515,420	\$ 10,340
Total revenues	<u>6,505,080</u>	<u>6,505,080</u>	<u>6,515,420</u>	<u>10,340</u>
<u>EXPENDITURES:</u>				
Debt service:				
Principal	2,970,000	2,970,000	2,974,044	(4,044)
Interest	3,564,080	3,564,080	3,514,076	50,004
Bond issue costs	<u>624,755</u>	<u>624,755</u>	<u>-</u>	<u>624,755</u>
Total expenditures	<u>7,158,835</u>	<u>7,158,835</u>	<u>6,488,120</u>	<u>670,715</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Bond proceeds	62,135,000	62,135,000	-	(62,135,000)
PERS UAL payment	<u>(61,510,245)</u>	<u>(61,510,245)</u>	<u>-</u>	<u>61,510,245</u>
Total other financing sources (uses)	624,755	624,755	-	(624,755)
Net change in fund balance	(29,000)	(29,000)	27,300	56,300
<u>FUND BALANCE - BEGINNING</u>	<u>29,000</u>	<u>29,000</u>	<u>31,330</u>	<u>2,330</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,630</u>	<u>\$ 58,630</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND
For the fiscal year ended June 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<u>REVENUES:</u>				
Revenue from property taxes	\$ 8,136,462	\$ 8,136,462	\$ 8,076,151	\$ (60,311)
Revenue from local sources	162,698	162,698	(30,481)	(193,179)
Revenue from intermediate sources	20,000	20,000	18,251	(1,749)
Total revenues	<u>8,319,160</u>	<u>8,319,160</u>	<u>8,063,921</u>	<u>(255,239)</u>
<u>EXPENDITURES:</u>				
Debt service:				
Principal	1,479,750	1,479,750	1,479,749	1
Interest	2,554,410	2,554,410	2,554,408	2
Total expenditures	<u>4,034,160</u>	<u>4,034,160</u>	<u>4,034,157</u>	<u>3</u>
Net change in fund balance	4,285,000	4,285,000	4,029,764	(255,236)
<u>FUND BALANCE - BEGINNING</u>	<u>13,615,000</u>	<u>13,615,000</u>	<u>12,505,822</u>	<u>(1,109,178)</u>
<u>FUND BALANCE - ENDING</u>	<u>\$ 17,900,000</u>	<u>\$ 17,900,000</u>	<u>\$ 16,535,586</u>	<u>\$ (1,364,414)</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF BONDED DEBT TRANSACTIONS
June 30, 2023

	Outstanding June 30, 2022	Issued During Year	Matured and Paid During Year	Outstanding June 30, 2023
<u>Bond Principal:</u>				
<u>General Obligation Bonds:</u>				
April 15, 2009 (Series 2009B)	\$ 2,735,160	\$ -	\$ 1,395,194	\$ 1,339,966
December 3, 2009 (Series 2009C)	31,760,000	-	-	31,760,000
May 7, 2015 (Series 2015A)	5,485,000	-	-	5,485,000
May 7, 2015 (Series 2015B)	9,100,000	-	-	9,100,000
April 9, 2020 (Series 2020A)	79,985,171	-	84,555	79,900,616
April 9, 2020 (Series 2020B)	5,485,000	-	-	5,485,000
<u>Pension Bonds:</u>				
October 31, 2002	7,760,001	-	1,100,000	6,660,001
February 19, 2004	4,990,000	-	705,000	4,285,000
June 20, 2022	61,733,955	-	1,169,044	60,564,911
Total Principal	<u>\$ 209,034,287</u>	<u>\$ -</u>	<u>\$ 4,453,793</u>	<u>\$ 204,580,494</u>
	Outstanding June 30, 2022	Matured During Year	Paid During Year	Outstanding June 30, 2023
<u>Bond Interest:</u>				
<u>General Obligation Bonds:</u>				
April 15, 2009 (Series 2009B)	\$ 2,487,874	\$ 263,068	\$ 1,374,806	\$ 1,376,136
December 3, 2009 (Series 2009C)	-	412,880	412,880	-
May 7, 2015 (Series 2015A)	-	168,527	168,527	-
May 7, 2015 (Series 2015B)	-	318,550	318,550	-
April 9, 2020 (Series 2020A)	5,453,933	2,622,802	5,445	8,071,290
April 9, 2020 (Series 2020B)	-	274,250	274,250	-
<u>Pension Bonds:</u>				
October 31, 2002	-	430,020	430,020	-
February 19, 2004	-	275,847	275,847	-
June 20, 2022	-	2,808,209	2,808,209	-
Total Interest	<u>\$ 7,941,807</u>	<u>\$ 7,574,153</u>	<u>\$ 6,068,534</u>	<u>\$ 9,447,426</u>

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

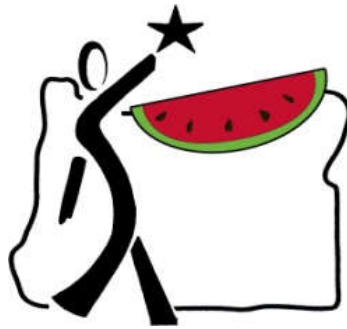
UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF FUTURE BONDED DEBT SERVICE REQUIREMENTS
June 30, 2023

Year of Maturity	General Obligation Bonds Series 2009B		General Obligation Bonds Series 2009C		General Obligation Refunding Bonds Series 2015A and 2015B		General Obligation Bonds Series 2020A and 2020B	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023-24	\$ 1,339,966	\$ 1,515,034	\$ -	\$ 412,880	\$ -	\$ 487,027	\$ 114,919	\$ 284,331
2024-25	-	-	-	412,880	2,650,000	487,027	372,409	316,841
2025-26	-	-	31,760,000	412,880	2,805,000	406,997	411,278	332,972
2026-27	-	-	-	-	2,975,000	319,481	5,087,832	1,161,418
2027-28	-	-	-	-	3,155,000	216,200	5,071,590	1,362,660
2028-2032	-	-	-	-	3,000,000	90,000	24,714,697	7,773,803
2033-2037	-	-	-	-	-	-	21,606,131	14,418,869
2038-2042	-	-	-	-	-	-	20,268,982	20,991,018
2043-2047	-	-	-	-	-	-	7,737,778	10,397,222
Totals	\$ 1,339,966	\$ 1,515,034	\$ 31,760,000	\$ 1,238,640	\$ 14,585,000	\$ 2,006,732	\$ 85,385,616	\$ 57,039,134
	Limited Tax Pension Bonds Series 2002		Limited Tax Pension Bonds Series 2004		Pension Bonds Series 2022		Totals	
Year of Maturity	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023-24	\$ 1,235,000	\$ 369,630	\$ 795,000	\$ 236,875	\$ 1,417,341	\$ 2,695,138	\$ 4,902,226	\$ 6,000,915
2024-25	1,380,000	301,088	890,000	192,927	1,620,237	2,632,066	6,912,646	4,342,829
2025-26	1,540,000	224,498	990,000	143,728	1,836,916	2,559,966	39,343,194	4,081,041
2026-27	1,710,000	139,028	1,100,000	89,001	2,068,153	2,478,224	12,940,985	4,187,152
2027-28	795,001	44,122	510,000	28,193	2,314,763	2,386,190	11,846,354	4,037,365
2028-2032	-	-	-	-	12,175,469	10,445,180	39,890,166	18,308,983
2033-2037	-	-	-	-	19,622,557	7,114,144	41,228,688	21,533,013
2038-2042	-	-	-	-	19,509,475	2,051,097	39,778,457	23,042,115
2043-2047	-	-	-	-	-	-	7,737,778	10,397,222
Totals	\$ 6,660,001	\$ 1,078,366	\$ 4,285,000	\$ 690,724	\$ 60,564,911	\$ 32,362,005	\$ 204,580,494	\$ 95,930,635

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

OTHER FINANCIAL SCHEDULES



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
2022-2023 AUDIT SUMMARY - REVENUE

Major Revenue Source	General Fund	Special Revenue	Debt Service	Capital Projects	Grand Total
Ad Valorem Taxes	\$ 10,976,776.63	\$ -	\$ 8,073,445.85	\$ -	\$ 19,050,222.48
Penalties and Interest on Taxes	3,685.84	-	2,706.38	-	6,392.22
Regular Day School Tuition - From Individuals	1,326.28	-	-	-	1,326.28
Earnings on Investments	1,276,922.75	-	41,713.15	766,803.37	2,085,439.27
Food Service	-	107,521.25	-	-	107,521.25
Extracurricular Activities	41,024.34	530,464.48	-	-	571,488.82
Rentals	6,020.00	-	-	-	6,020.00
Contributions and Donations From Private Sources	-	68,600.81	-	-	68,600.81
Recovery of Prior Years' Expenditure	8,440.82	-	-	33,280.03	41,720.85
Services Provided to Other Funds	-	87,740.89	6,443,224.78	-	6,530,965.67
Fees Charged to Grants	371,020.77	-	-	-	371,020.77
Miscellaneous Reimbursements & Charges	120,292.00	313,443.08	-	40,034.64	473,769.72
Total Local Revenues	12,805,509.43	1,107,770.51	14,561,090.16	840,118.04	29,314,488.14
County School Fund	204,135.22	-	-	-	204,135.22
General ESD Funds	2,729,194.10	-	-	-	2,729,194.10
Other Intermediate Sources	24,525.47	-	18,251.08	-	42,776.55
Total Intermediate Sources	2,957,854.79	-	18,251.08	-	2,976,105.87
State School Fund - General Support	52,484,572.98	483,820.06	-	-	52,968,393.04
State School Fund - School Lunch Match	-	24,295.02	-	-	24,295.02
Common School Fund	649,885.28	-	-	-	649,885.28
Driver Education	6,615.00	-	-	-	6,615.00
Other State Support	63,007.99	10,111,807.44	-	-	10,174,815.43
Total State Revenues	53,204,081.25	10,619,922.52	-	-	63,824,003.77
Restricted Federal Revenues	-	8,016,285.24	-	-	8,016,285.24
Federal Forest Fees	11,300.84	-	-	-	11,300.84
Commodities	-	245,508.10	-	-	245,508.10
Total Federal Revenues	11,300.84	8,261,793.34	-	-	8,273,094.18
Transfers In	-	250,000.00	-	-	250,000.00
Beginning Fund Balance	14,258,095.83	19,655,521.67	12,537,151.56	36,611,339.80	83,062,108.86
Total Other Resources	14,258,095.83	19,905,521.67	12,537,151.56	36,611,339.80	83,312,108.86
Grand Total	\$ 83,236,842.14	\$ 39,895,008.04	\$ 27,116,492.80	\$ 37,451,457.84	\$ 187,699,800.82

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

Fund 100
FYE 06/30/23

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
1111	Elementary, K-5	\$ 8,682,808	\$ 5,024,425	\$ 70,117	\$ 692,891	\$ -	\$ -	\$ 14,470,240
1121	Middle/Junior High Programs	3,991,924	2,245,864	45,896	467,851	-	-	6,751,535
1122	Middle/Junior High Extracurricular	404,995	129,834	42,199	91,618	-	1,487	670,134
1131	High School Programs	4,580,644	2,506,592	125,301	558,246	13,696	2,770	7,787,249
1132	High School Extracurricular	986,878	331,048	353,920	203,884	-	6,043	1,881,773
1140	Pre-kindergarten Programs	-	-	78,500	34,366	-	-	112,866
1210	Talented and Gifted	4,000	1,284	-	-	-	-	5,284
1220	Restrictive Programs	3,626,032	2,267,063	121,920	55,396	-	200	6,070,611
1250	Less Restrictive	-	-	16	8,147	-	-	8,162
1271	Remediation	-	85	17,950	-	-	-	18,035
1280	Alternative Education	80,319	39,258	333	76,559	-	-	196,468
1291	English Second Language	1,795,165	1,105,816	4,031	43,043	-	-	2,948,055
1000	Instructional Programs	24,152,765	13,651,269	860,182	2,232,001	13,696	10,500	40,920,412
2000	Support Services							
2110	Attendance and Social Work Services	256,023	178,003	233,980	202,074	-	300	870,380
2120	Guidance Services	985,083	609,833	148,943	10,311	-	479	1,754,649
2130	Health Services	113,594	49,607	58,408	13,090	-	-	234,700
2140	Psychological Services	474,789	248,149	79,746	43,936	-	800	847,420
2150	Speech Pathology and Audiology Services	326,080	196,559	597	1,991	-	534	525,761
2190	Service Direction, Student Support Services	582,843	406,983	15,617	4,240	-	1,717	1,011,400
2210	Improvement of Instruction	1,148,237	588,412	5,228	6,884	-	2,541	1,751,303
2220	Educational Media Center	450,369	334,680	102	69,657	-	212	855,021
2230	Assessment and Testing	65,887	40,690	5,025	65,932	-	-	177,533
2240	Instructional Staff Development	244,765	77,407	154,994	4,871	-	-	482,037
2310	Board of Education Services	-	-	86,637	11,485	-	161,800	259,921

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

Fund 100 (Continued)

FYE 06/30/23

Function	Function	100	200	300	400	500	600-800	Total
	Description	Salaries	Benefits	Pur Svc	Material/Sply	Capital	All Other	
2320	Executive Administration Services	\$ 277,603	\$ 134,919	\$ 57,940	\$ 12,754	\$ -	\$ 12,834	\$ 496,050
2410	Office of the Principal Services	2,717,998	1,559,369	21,992	93,064	-	14,007	4,406,430
2510	Direction of Business Support Services	150,035	71,232	1,360	159	-	855	223,641
2520	Fiscal Services	178,411	115,658	58,978	97,900	-	4,197	455,145
2540	Operation and Maintenance of Plant							
	Services	2,480,268	1,634,719	2,744,059	427,391	276,381	367,170	7,929,989
2550	Student Transportation Services	-	-	2,108,695	2,540	-	-	2,111,234
2570	Internal Services	107,228	74,152	195	1,849	32,177	-	215,601
2630	Information Services	62,417	38,794	48,512	15,612	-	375	165,709
2640	Staff Services	398,206	296,071	41,922	62,970	-	16,406	815,574
2660	Technology Services	559,631	297,393	218,962	864,233	25,869	680	1,966,769
2670	Records Management Services	-	-	1,386	25,756	-	-	27,142
2680	Interpretation and Translation Services	4,334	1,321	-	-	-	-	5,655
2700	Supplemental Retirement Program	-	148,124	-	-	-	-	148,124
2000	Support Services	<u>11,583,803</u>	<u>7,102,076</u>	<u>6,093,278</u>	<u>2,038,697</u>	<u>334,427</u>	<u>584,907</u>	<u>27,737,188</u>
4000	Facilities Acquisition and Construction							
4120	Site Acquisition and Development							
	Services	-	-	-	-	-	-	-
4150	Building Acquisition, Construction	-	-	-	-	-	-	-
4000	Facilities Acquisition and Construction	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
5000	Other Uses							
5110	Long-Term Debt Service	-	-	-	-	-	350	350
5200	Transfer of Funds	-	-	-	-	-	250,000	250,000
5000	Other Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,350</u>	<u>250,350</u>
Total	Fund 100	<u>\$ 35,736,568</u>	<u>\$ 20,753,345</u>	<u>\$ 6,953,459</u>	<u>\$ 4,270,698</u>	<u>\$ 348,123</u>	<u>\$ 845,757</u>	<u>\$ 68,907,951</u>

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

200 Funds
FYE 06/30/23

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
1111	Elementary, K-5	\$ 426,758	\$ 257,341	\$ 103,681	\$ 108,304	\$ -	\$ -	\$ 896,084
1121	Middle/Junior High Programs	386,009	206,016	9,008	162,480	-	-	763,512
1122	Middle/Junior High Extracurricular	-	-	10,860	16,057	-	-	26,918
1131	High School Programs	517,717	273,477	26,906	485,409	522,847	1,756	1,828,112
1132	High School Extracurricular	19,244	6,339	180,145	360,004	-	3,394	569,125
1140	Pre-Kindergarten Programs	-	-	-	35,081	-	-	35,081
1210	Programs for the Talented and Gifted	22,694	6,905	2,781	8,304	-	-	40,683
1220	Restrictive Programs	588,191	395,563	346,934	92,191	-	11,872	1,434,750
1271	Remediation	317,137	95,977	550,337	206	-	-	963,657
1272	Title 1A	739,962	480,517	78,678	45,543	-	14,206	1,358,907
1291	English Second Language	151,912	102,925	-	-	-	1,584	256,420
1400	Summer School Programs	640,776	176,532	128,397	27,771	-	40,807	1,014,283
1000	Instructional Programs	3,810,399	2,001,591	1,437,727	1,341,349	522,847	73,619	9,187,532
2000	Support Services							
2110	Attendance and Social Work Services	1,028,492	398,837	118,306	19,685	-	912	1,566,232
2120	Guidance Services	355,911	187,816	-	45	-	-	543,771
2130	Health Services	201,914	108,165	409	-	-	-	310,488
2140	Psychological Services	-	-	-	-	-	-	-
2150	Speech Pathology and Audiology Services	70,639	33,606	-	23,754	-	-	127,999
2190	Service Direction, Student Support Services	136,947	67,167	-	-	-	-	204,114
2210	Improvement of Instruction Services	236,874	104,752	750	46,839	-	223,535	612,751
2220	Educational Media Center	41,974	24,418	-	546,493	-	-	612,885
2230	Assessment and Testing	-	-	-	111,141	-	-	111,141
2240	Instructional Staff Development	55,470	23,471	227,028	9,259	-	1,808	317,035
2310	Board of Education Services	-	-	-	450	-	-	450
2410	Office of the Principal Service	85,371	48,919	-	1,587	-	-	135,877
2490	Other Support Services - School Administration	40,285	17,760	19,995	-	-	-	78,040
2520	Fiscal Services	-	-	-	-	-	75,022	75,022
2540	Operation and Maintenance of Plant	67,498	20,725	10,450	505,414	426,657	-	1,030,744
2550	Student Transportation Services	-	-	43,233	-	-	-	43,233

UMATILLA COUNTY SCHOOL DISTRICT 8R

EXPENDITURE SUMMARY - 3211 FORMAT

200 Funds (Continued)

FYE 06/30/23

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
2570	Internal Services	\$ 45,211	\$ 32,071	\$ 41,930	\$ 41,855	\$ 14,384	\$ -	\$ 175,452
2630	Information Services	34,146	19,598	-	-	-	-	53,744
2640	Staff Services	-	-	-	-	-	-	-
2660	Technology Services	-	-	2,138	175,224	212,967	-	390,328
2680	Interpretation and Translation Services	-	-	138	-	-	-	138
2000	Support Services	2,400,732	1,087,306	464,377	1,481,744	654,008	301,276	6,389,443
3000	Enterprise and Community Services							
3100	Food Services	37,070	29,486	1,896,662	360,945	127,982	1,705	2,453,850
3300	Community Services	80,274	46,832	41	16,240	-	-	143,387
3500	Custody and Care of Children Services	-	-	-	-	-	-	-
3000	Enterprise and Community Services	117,344	76,318	1,896,703	377,185	127,982	1,705	2,597,238
4000	Facilities Acquisition and Construction Expenditures							
	Building Acquisition, Construction, and							
4150	Improvement Services	-	-	-	-	118,032	-	118,032
4000	Facilities Acquisition and Construction Expenditures	-	-	-	-	118,032	-	118,032
Total	Fund 200s	\$ 6,328,475	\$ 3,165,214	\$ 3,798,807	\$ 3,200,279	\$ 1,422,870	\$ 376,600	\$ 18,292,245

UMATILLA COUNTY SCHOOL DISTRICT 8R

EXPENDITURE SUMMARY - 3211 FORMAT

300 Funds

FYE 06/30/23

5000	Other Uses							
5100	Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,522,277	\$ 10,522,277
5400	PERS UAL Bond Lump Sum Payment	-	-	-	-	-	-	-
5000	Other Uses	-	-	-	-	-	10,522,277	10,522,277
Total	Fund 300s	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,522,277	\$ 10,522,277

UMATILLA COUNTY SCHOOL DISTRICT 8R
EXPENDITURE SUMMARY - 3211 FORMAT

400 Funds
FYE 06/30/23

Function	Function Description	100 Salaries	200 Benefits	300 Pur Svc	400 Material/Sply	500 Capital	600-800 All Other	Total
4000	Facilities Acquisition and Construction Expenditures							
4110	Service Area Direction	\$ -	\$ -	\$ 602,436	\$ -	\$ -	\$ 3,000.00	\$ 605,436
4150	Building Acquisition, Construction, and Improvement Services	-	-	1,218,951	719,913	21,118,834	553,163	23,610,860
4000	Facilities Acquisition and Construction Expenc	-	-	1,821,387	719,913	21,118,834	556,163	24,216,296
5000	Other Uses							
5200	Transfer of Funds	-	-	-	-	-	-	-
5000	Other Uses	-	-	-	-	-	-	-
Total	Fund 200s	\$ -	\$ -	\$ 1,821,387	\$ 719,913	\$ 21,118,834	\$ 556,163	\$ 24,216,296

SUPPLEMENTAL INFORMATION 2022-2023

School District Business Managers and Auditors:

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

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

A. Energy Bill for Heating - **All funds:**
 Please enter your expenditures for electricity, heating fuel, and water & sewage for these Functions & Objects.

	Objects 325 & 326 & *327
Function 2540	\$ 1,081,258
Function 2550	\$ -

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

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

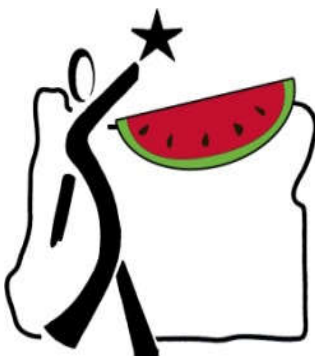
\$ 137,107

Exclude these functions:

- 1113 Elementary Co-curricular Activities
- 1122 Middle School Co-curricular Activities
- 1132 High School Co-curricular Activities
- 1140 Pre-Kindergarten
- 1300 Continuing Education
- 1400 Summer School
- 2550 Pupil Transportation
- 3100 Food Service
- 3300 Community Services
- 4150 Construction

**Object code 327 (water and sewage) has been added to Part A to be included in the Function 2540 and 2550 totals.*

STATISTICAL SECTION



UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

STATISTICAL SECTION CONTENTS

June 30, 2023

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

	<u>Pages</u>
<u>Financial Trends</u>	
These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.	148-154
<u>Revenue Capacity</u>	
These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	155-157
<u>Debt Capacity</u>	
These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	158-164
<u>Demographic and Economic Information</u>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	165-166
<u>Operating Information</u>	
These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	167-170

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
GOVERNMENT-WIDE REVENUES BY FUNCTION
June 30, 2023

Fiscal Year	PROGRAM REVENUES			GENERAL REVENUES						Total
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Property Taxes	State School Fund General Support	Unrestricted State and Local Sources	Earnings (losses) on Investments	Miscellaneous		
2022-23	\$ 1,731,927	\$ 18,603,566	\$ 53,066	19,133,553	52,968,393	3,583,214	\$ 2,085,441	\$ (477,142)	\$ 97,682,018	
2021-22	1,214,175	23,458,496	211,374	18,573,179	51,623,198	3,241,178	(495,544)	53,570	97,879,626	
2020-21	822,626	10,255,271	40,183	17,582,056	50,750,251	3,335,683	411,684	120,062	83,317,816	
2019-20	1,146,450	6,448,370	117,263	17,292,425	49,544,553	3,046,215	743,975	227,776	78,567,027	
2018-19	1,283,959	6,021,037	154,867	17,636,357	46,956,323	3,116,351	871,761	334,176	76,374,831	
2017-18	1,426,808	5,526,142	141,266	17,045,967	45,933,646	3,037,934	507,651	326,379	73,945,793	
2016-17	1,474,016	4,727,391	165,599	16,618,201	41,343,156	2,833,335	276,467	191,487	67,629,652	
2015-16	1,353,924	4,504,966	166,050	15,942,388	39,590,902	2,617,961	132,502	120,666	64,429,359	
2014-15	1,382,743	4,767,894	224,731	15,278,017	35,005,511	576,376	97,812	80,633	57,413,717	
2013-14	1,580,211	4,192,679	506,404	14,852,839	33,410,483	538,423	3,797,096	38,515	58,916,650	

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

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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses:										
Governmental activities:										
Regular programs	\$ 35,187,348	\$ 31,905,726	\$ 29,604,916	\$ 27,727,540	\$ 26,727,190	\$ 25,112,287	\$ 25,783,244	\$ 22,358,604	\$ 21,702,647	\$ 21,049,083
Special programs	13,301,033	11,026,070	10,314,368	10,184,414	9,552,601	9,060,384	8,712,305	7,757,593	7,789,287	7,547,670
Summer School Programs	1,014,283	990,378	22,492	-	-	-	-	-	-	-
Student support services	7,996,913	3,285,412	5,474,625	2,027,613	3,354,240	2,176,547	3,086,881	3,473,136	1,708,793	1,339,662
Instructional staff support	4,919,706	3,498,879	3,272,943	3,237,062	2,362,203	2,319,287	424,062	1,778,730	1,525,563	386,437
General administration	756,421	713,085	608,027	603,768	874,570	548,437	607,337	525,202	580,689	566,114
School administration	4,620,346	4,346,678	3,976,784	4,111,053	3,872,908	3,112,944	2,878,656	2,672,243	2,801,453	2,715,928
Business support services	11,343,590	12,174,750	7,737,784	10,018,643	8,484,242	8,574,434	7,342,509	6,829,832	6,582,533	6,413,865
Central activities	3,283,180	5,111,183	3,885,501	3,291,384	3,057,406	3,030,314	2,842,874	1,769,416	1,920,654	1,585,978
Supplemental retirement program	148,124	161,377	163,060	206,520	253,236	362,602	512,160	688,686	695,611	746,643
Enterprise and community services	2,471,839	2,144,351	1,574,654	1,895,186	2,207,794	2,557,555	2,436,242	2,356,706	2,127,673	2,047,876
Facilities acquisition and construction	717,138	-	-	-	97,080	595	121,776	151,474	90,358	101,635
Amortization of PERS prepayment	-	-	-	-	-	-	-	-	-	1,926,474
Other post employment obligations	(109,831)	(74,636)	(194,889)	(181,735)	(367,492)	(304,458)	(173,508)	75,007	103,431	302,043
Interest on long term debt	7,557,764	4,817,164	4,759,794	3,571,183	3,309,380	3,496,109	3,717,102	3,912,382	3,667,091	4,174,671
Bond issue costs	-	223,710	-	627,732	-	-	-	-	190,233	-
Unallocated Depreciation/Amortization	4,756,870	4,057,587	3,507,357	3,395,313	3,336,469	3,241,341	3,232,079	3,251,524	3,653,532	3,505,715
Pension expense (revenue)	1,642,700	(1,470,779)	6,877,535	5,613,847	3,815,552	3,684,512	3,472,722	12,141,332	(7,550,660)	-
Total primary government expenses	99,607,424	82,910,935	81,584,951	76,329,523	70,937,379	66,972,890	64,996,441	69,741,867	47,588,888	54,409,794
Program Revenues:										
Governmental activities:										
Charges for services										
Instruction	1,624,406	1,147,434	772,809	797,070	847,307	984,286	1,028,552	932,080	943,933	1,139,724
Enterprise and community services	107,521	66,741	49,817	349,380	436,652	442,522	445,464	421,844	438,810	440,487
Operating grants and contributions	18,603,566	23,458,496	10,255,271	6,448,370	6,021,037	5,526,142	4,727,391	4,504,966	4,767,894	4,192,679
Capital grants and contributions	53,066	211,374	40,183	117,263	154,867	141,266	165,599	166,050	224,731	506,404
Total primary government program revenues	20,388,559	24,884,045	11,118,080	7,712,083	7,459,863	7,094,216	6,367,006	6,024,940	6,375,368	6,279,294
Net (Expense)/Revenue										
Total primary government net expense	\$ (79,218,865)	\$ (58,026,890)	\$ (70,466,871)	\$ (68,617,440)	\$ (63,477,516)	\$ (59,878,674)	\$ (58,629,435)	\$ (63,716,927)	\$ (41,213,520)	\$ (48,130,500)

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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Net (Expense)/Revenue										
Total primary government net expense net expense	\$ (79,218,865)	\$ (58,026,890)	\$ (70,466,871)	\$ (68,617,440)	\$ (63,477,516)	\$ (59,878,674)	\$ (58,629,435)	\$ (63,716,927)	\$ (41,213,520)	\$ (48,130,500)
General Revenues and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes levied for general purposes	11,030,687	10,425,850	9,813,861	9,598,253	9,136,600	8,812,120	8,642,843	8,166,335	7,793,809	7,539,779
Property taxes levied for debt service	8,102,866	8,147,329	7,768,195	7,694,172	8,499,757	8,233,847	7,975,358	7,776,053	7,484,208	7,313,060
ESD Apportionment	2,729,194	2,473,131	2,574,201	2,358,394	2,377,346	2,350,294	2,068,965	1,910,855	-	-
State school fund	52,968,393	51,623,198	50,750,251	49,544,553	46,956,323	45,933,646	41,343,156	39,590,902	35,005,511	33,410,483
Common school fund	649,885	593,411	577,268	516,555	572,304	538,924	640,316	590,224	474,849	446,193
County school funds	204,135	174,636	184,214	171,266	166,701	148,716	124,054	116,882	101,527	92,230
Other	(477,142)	53,570	120,062	227,776	334,176	326,379	191,487	120,666	80,633	38,515
Earnings on investments	2,085,441	(495,544)	411,684	743,975	871,761	507,651	276,467	132,502	97,812	3,797,096
Total primary government	77,293,459	72,995,581	72,199,736	70,854,944	68,914,968	66,851,577	61,262,646	58,404,419	51,038,349	52,637,356
Change in Net Position - increase (decrease)	\$ (1,925,406)	\$ 14,968,691	\$ 1,732,865	\$ 2,237,504	\$ 5,437,452	\$ 6,972,903	\$ 2,633,211	\$ (5,312,508)	\$ 9,824,829	\$ 4,506,856

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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Local Sources:										
Ad valorem Taxes	\$ 19,056,614	\$18,593,290	\$17,840,948	\$17,278,661	\$17,619,922	\$17,069,224	\$16,608,355	\$15,885,857	\$15,412,799	\$14,970,370
Food service sales	107,521	66,742	49,819	349,666	436,652	507,651	445,464	421,988	438,810	440,488
Interest income	2,085,441	(495,544)	411,684	743,975	871,761	472,839	276,467	132,502	97,812	111,559
Other revenues	8,064,915	3,746,703	2,191,536	3,211,189	3,210,197	3,201,087	3,182,851	2,985,448	2,979,935	3,306,085
Total local sources	29,314,491	21,911,191	20,493,987	21,583,491	22,138,532	21,250,801	20,513,137	19,425,795	18,929,356	18,828,502
Intermediate Sources:										
County school fund	204,135	174,636	184,214	171,266	166,701	148,716	124,054	116,882	101,527	92,230
ESD Apportionment	2,729,194	2,473,131	2,574,201	2,358,394	2,377,346	2,350,294	2,068,965	1,910,855	-	-
Other	42,776	50,698	45,765	-	-	-	-	-	-	-
Total intermediate sources	2,976,105	2,698,465	2,804,180	2,529,660	2,544,047	2,499,010	2,193,019	2,027,737	101,527	92,230
State Sources:										
State School Support	52,968,393	51,623,198	50,750,251	49,544,553	46,956,323	45,933,646	41,343,156	39,590,902	35,005,511	33,410,483
Common School Fund	649,885	593,411	577,268	516,555	572,304	538,924	640,316	590,224	474,849	446,193
Other	10,205,725	12,388,797	3,470,940	1,690,884	1,228,190	920,580	455,177	234,384	674,181	104,807
Total State sources	63,824,003	64,605,406	54,798,459	51,751,992	48,756,817	47,393,150	42,438,649	40,415,510	36,154,541	33,961,483
Federal sources:										
Federal grants	5,933,538	6,764,441	4,883,587	2,848,547	2,627,053	2,526,608	2,274,021	2,313,383	2,278,142	2,391,206
Food service programs	2,339,555	2,937,179	1,829,888	1,942,300	2,056,896	2,018,035	1,944,246	1,883,756	1,726,924	1,633,894
Total Federal sources	8,273,093	9,701,620	6,713,475	4,790,847	4,683,949	4,544,643	4,218,267	4,197,139	4,005,066	4,025,100
Total revenues	\$104,387,692	\$98,916,682	\$84,810,101	\$80,655,990	\$78,123,345	\$75,687,604	\$69,363,072	\$66,066,181	\$59,190,490	\$56,907,315

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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Fund Balances										
General Fund										
Nonspendable	\$ 722,229	\$ 529,831	\$ 468,909	\$ 395,900	\$ 354,742	\$ 446,813	\$ 330,333	\$ 405,051	\$ 427,748	\$ 225,802
Committed	6,175,646	6,074,870	5,993,668	5,920,054	5,536,489	5,325,024	4,150,700	3,865,586	3,048,160	3,255,990
Unassigned	7,431,016	7,653,396	8,239,432	5,667,238	4,050,799	2,171,343	1,548,826	425,244	339,111	92,076
Other Funds										
Nonspendable	108,372	133,507	62,800	99,529	103,395	119,049	107,552	80,687	87,162	49,116
Restricted	35,051,436	53,035,331	85,586,891	90,797,632	3,522,096	2,432,962	1,719,152	1,766,816	1,504,021	2,713,510
Committed	16,272,333	15,635,174	14,430,309	11,685,814	11,065,632	9,873,896	8,177,268	6,988,944	4,095,629	3,972,760
Unassigned	-	-	-	-	(112,345)	-	-	-	-	-
Total Fund Balances	\$ 65,761,031	\$ 83,062,109	\$ 114,782,009	\$ 114,566,167	\$ 24,520,808	\$ 20,369,087	\$ 16,033,831	\$ 13,532,328	\$ 9,501,831	\$ 10,309,254

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

	Fiscal Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental Activities										
Net Investment in capital										
assets	\$ 41,800,946	\$ 20,585,414	\$ 48,435,860	\$ 44,118,959	\$ 45,327,859	\$ 41,407,636	\$ 31,106,459	\$ 27,467,271	\$ 24,480,775	\$ 28,110,748
Restricted	21,816,274	16,423,992	14,087,167	7,983,457	3,522,096	2,433,953	1,719,152	1,766,816	1,504,021	2,713,510
Unrestricted	(22,175,468)	6,256,025	(34,022,741)	(25,334,995)	(24,320,038)	(25,819,822)	(18,970,558)	(18,012,245)	(9,450,446)	9,379,860
Total governmental										
activities net position	<u>\$ 41,441,752</u>	<u>\$ 43,265,431</u>	<u>\$ 28,500,286</u>	<u>\$ 26,767,421</u>	<u>\$ 24,529,917</u>	<u>\$ 18,021,767</u>	<u>\$ 13,855,053</u>	<u>\$ 11,221,842</u>	<u>\$ 16,534,350</u>	<u>\$ 40,204,118</u>

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues:										
Local sources	\$ 29,314,491	\$ 21,911,191	\$ 20,493,987	\$ 21,583,491	\$ 22,138,532	\$ 21,250,801	\$ 20,513,137	\$ 19,425,795	\$ 18,929,356	\$ 18,828,502
Intermediate sources	2,976,105	2,698,465	2,804,180	2,529,660	2,544,047	2,499,010	2,193,019	2,027,737	101,527	92,230
State sources	63,824,003	64,605,406	54,798,459	51,751,992	48,756,817	47,393,150	42,438,649	40,415,510	36,154,541	33,961,483
Federal sources	8,273,093	9,701,620	6,713,475	4,790,847	4,683,949	4,544,643	4,218,267	4,197,139	4,005,066	4,025,100
Total Revenues	104,387,692	98,916,682	84,810,101	80,655,990	78,123,345	75,687,604	69,363,072	66,066,181	59,190,490	56,907,315
Expenditures:										
Instruction	50,107,952	46,186,101	41,451,121	39,920,516	38,137,481	35,952,326	34,495,552	31,667,348	31,007,829	28,596,755
Support services	34,126,625	33,004,394	27,325,544	26,423,103	23,376,836	22,147,000	20,125,676	18,430,833	16,385,769	15,741,491
Enterprise & community services	2,597,237	2,151,750	1,612,538	1,905,918	2,209,736	2,559,440	2,453,701	2,358,821	2,192,550	2,049,949
Facilities acquisition & construction	24,334,329	43,454,425	9,846,014	1,014,903	223,053	920,149	208,764	299,145	1,085,835	1,598,235
Debt service:										
Principal	4,453,793	3,098,622	2,029,825	2,275,363	7,806,648	7,336,200	6,862,965	6,298,486	5,636,165	5,217,775
Interest	6,068,834	3,219,389	3,163,292	3,321,483	2,617,770	2,797,233	3,044,911	3,316,136	3,288,889	3,811,374
Bond issue costs	-	223,710	-	627,732	-	-	-	-	190,233	-
Total Expenditures	121,688,770	131,338,391	85,428,334	75,489,018	74,371,524	71,712,348	67,191,569	62,370,769	59,787,270	57,015,579
Revenues over (under) expenditures	(17,301,078)	(32,421,709)	(618,233)	5,166,972	3,751,821	3,975,256	2,171,503	3,695,412	(596,780)	(108,264)
Other Financing Sources (Uses):										
Proceeds from bonds	-	61,733,955	-	82,732,580	-	-	-	-	-	-
Proceeds of refunding bonds	-	-	-	2,804,744	-	-	-	-	18,860,000	-
Bond premium	-	-	-	1,733,809	-	-	-	-	897,839	-
Payment of refund bond escrow agent	-	-	-	(2,781,098)	-	-	-	-	(19,968,482)	-
Payment of PERS UAL side account	-	(61,510,245)	-	-	-	-	-	-	-	-
Sale of Fixed assets	-	478,099	834,076	388,351	399,900	360,000	330,000	335,085	-	-
Operating transfers in	250,000	500,000	2,094,872	220,163	500,000	2,550,000	244,000	1,210,000	412,893	116,274
Operating transfers out	(250,000)	(500,000)	(2,094,872)	(220,163)	(500,000)	(2,550,000)	(244,000)	(1,210,000)	(412,893)	(116,274)
Total other financing sources (uses)	-	701,809	834,076	84,878,386	399,900	360,000	330,000	335,085	(210,643)	-
Net change in fund balance	\$ (17,301,078)	\$ (31,719,900)	\$ 215,843	\$ 90,045,358	\$ 4,151,721	\$ 4,335,256	\$ 2,501,503	\$ 4,030,497	\$ (807,423)	\$ (108,264)
Debt service as a percentage of noncapital expenditures	10.9%	7.5%	7.1%	8.2%	14.2%	14.7%	14.9%	15.6%	14.9%	16.4%

Source: Current and prior years' financial statements

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

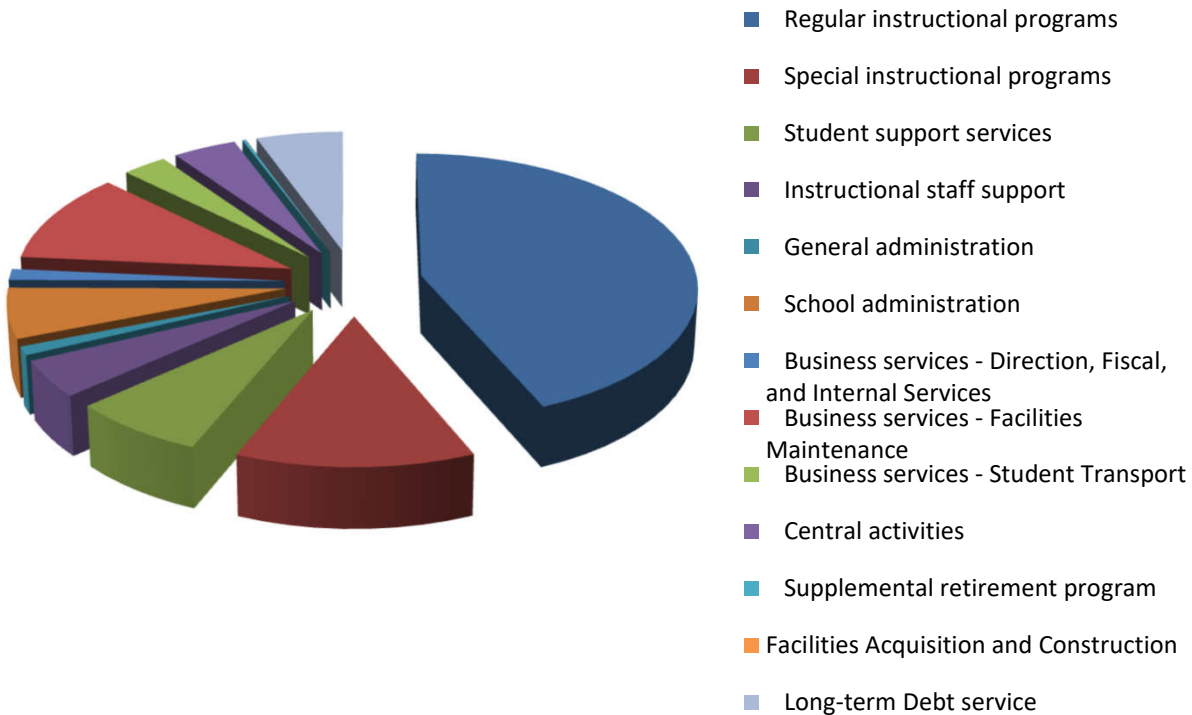
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2014	\$ 15,141,799	14,209,145	93.8%	931,140	15,140,285	100.0%
2015	\$ 15,645,932	14,692,031	93.9%	951,889	15,643,920	100.0%
2016	\$ 16,302,081	15,380,881	94.3%	919,159	16,300,040	100.0%
2017	\$ 16,972,453	15,982,713	94.2%	987,421	16,970,134	100.0%
2018	\$ 17,520,845	16,470,549	94.0%	1,046,005	17,516,554	100.0%
2019	\$ 17,998,900	17,012,738	94.5%	978,027	17,990,765	100.0%
2020	\$ 17,764,696	16,817,921	94.7%	909,611	17,727,532	99.8%
2021	\$ 18,380,302	17,407,899	94.7%	869,721	18,277,620	99.4%
2022	\$ 18,998,041	17,933,450	94.4%	904,745	18,838,195	99.2%
2023	\$ 19,878,293	18,807,295	94.6%	-	18,807,295	94.6%

Information provided by Umatilla County Tax Collector's office.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
PROPERTY TAX ALLOCATIONS
June 30, 2023

This is how your school property tax dollars are used



Regular instructional programs	43.57%
Special instructional programs	12.72%
Student support services	7.21%
Instructional staff support	4.49%
General administration	1.04%
School administration	6.06%
Business services - Direction, Fiscal, and Internal Services	1.34%
Business services - Facilities Maintenance	10.80%
Business services - Student Transport	2.90%
Central activities	4.10%
Supplemental retirement program	0.20%
Facilities Acquisition and Construction	0.00%
Long-term Debt service	5.55%
	100.00%

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

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

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

	<u>Real Property</u>	<u>Personal Property</u>	<u>Public Utilities</u>	<u>Assessed Value</u>	<u>Total Tax Rate</u>	<u>Real Market Value</u>	<u>Ratio of Assessed Value to Real Market Value</u>
2022-2023	\$ 1,928,000,855	\$ 77,768,750	\$ 511,411,608	\$ 2,517,181,213	8.14	\$ 4,026,553,811	62.51%
2021-2022	1,789,493,137	74,864,451	499,985,400	2,364,342,988	8.16	3,449,131,998	68.55%
2020-2021	1,704,391,869	66,980,555	528,684,765	2,300,057,189	8.33	3,188,141,147	72.14%
2019-2020	1,637,163,468	64,136,131	514,575,800	2,215,875,399	8.39	3,006,519,882	73.70%
2018-2019	1,545,407,569	68,697,738	503,389,380	2,117,494,687	8.93	2,780,411,549	76.16%
2017-2018	1,499,375,141	62,711,503	493,470,746	2,055,557,390	9.00	2,709,854,675	75.85%
2016-2017	1,424,950,523	59,985,382	543,889,430	2,028,825,335	8.94	2,562,364,968	79.18%
2015-2016	1,346,749,632	56,631,221	539,093,070	1,942,473,923	8.97	2,366,877,432	82.07%
2014-2015	1,265,732,621	55,364,123	528,116,873	1,849,213,617	9.02	2,251,176,945	82.14%
2013-2014	1,225,561,366	57,947,159	516,425,620	1,799,934,145	9.03	2,145,870,073	83.88%

Source: Umatilla County Tax Assessor

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

LEGAL DEBT MARGIN CALCULATION FOR THE FISCAL YEAR 2022

True cash value	<u>\$ 4,026,553,811</u>
Debt limit (7.95% of true cash value)	\$320,111,028
Debt applicable to limit:	
General obligation bonded debt	<u>143,934,390</u>
Legal debt margin	<u>\$176,176,638</u>
Total net debt applicable to the limit as a percentage of debt limit	44.96%

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Debt limit	\$ 274,205,994	\$253,457,221	\$ 239,018,331	\$ 221,042,718	\$215,433,447	\$ 203,708,015	\$ 188,166,756	\$ 178,968,567	\$ 170,596,671
Total net debt applicable to limit	<u>144,166,030</u>	<u>144,249,079</u>	<u>144,261,421</u>	<u>62,475,000</u>	<u>69,590,000</u>	<u>76,300,000</u>	<u>82,590,000</u>	<u>88,370,000</u>	<u>91,870,000</u>
Legal debt margin	<u>\$ 130,039,964</u>	<u>\$109,208,142</u>	<u>\$ 94,756,910</u>	<u>\$ 158,567,718</u>	<u>\$ 145,843,447</u>	<u>\$ 127,408,015</u>	<u>\$ 105,576,756</u>	<u>\$ 90,598,567</u>	<u>\$ 78,726,671</u>
Total net debt applicable to the limit as a percentage of debt limit	52.58%	56.91%	60.36%	28.26%	32.30%	37.46%	43.89%	49.38%	53.85%

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

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

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
DIRECT AND OVERLAPPING DEBT
AND DEBT RATIOS
June 30, 2023

<u>Government</u>	<u>Debt</u> <u>Outstanding</u>	<u>Percent Within</u> <u>School District</u>	<u>Gross</u> <u>Bonded Debt</u>
<u>Direct Debt</u>			
Hermiston School District #8R	\$ 215,444,302	100.00%	\$ 215,444,302
<u>Overlapping Debt</u>			
Blue Mountain Community College	18,734,187	17.64%	3,304,711
City of Hermiston	17,915,142	95.84%	17,169,872
City of Umatilla	1,826,441	1.51%	27,579
Umatilla Morrow Radio and Data District	2,373,881	21.25%	504,450
Umatilla County	6,762,683	32.17%	2,175,555
Umatilla Rural Fire Protection District	1,260,000	1.51%	19,026
Umatilla County Fire District 1	5,775,000	63.64%	3,675,210
Intermountain Educational Services District	17,750,780	14.91%	2,646,641
Total Overlapping Debt	<u>72,398,114</u>		<u>29,523,044</u>
Total Direct and Overlapping Debt	<u>\$ 287,842,416</u>		<u>\$ 244,967,346</u>

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

2021-2022 data;

RMV	\$ 4,026,553,811
Assessed Value	\$ 2,517,181,213
Estimated District Population	32,159

Bonded Debt Ratios

Direct Debt to RMV	5.35%
Direct and Overlapping Debt to RMV	6.08%
Per Capita RMV	\$ 125,208
Per Capita Direct Debt	\$ 6,699
Per Capita Direct and Overlapping Debt	\$ 7,617

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

Fiscal Year Ended June 30,	<u>School District No. 8R</u>			City of Hermiston	Umatilla County	BMCC(1)	IMESD(2)	WUMCD(3)	UCFD(4)	UMRDD(5)	Port of Umatilla	Cemetery District	Total
	General Fund	Service Fund	Debt Total										
2023	4.82	3.32	8.14	6.50	2.81	0.84	0.61	0.20	2.05	0.17	0.15	0.09	21.55
2022	4.82	3.34	8.16	6.50	2.81	0.84	0.61	0.20	1.97	0.17	0.15	0.09	21.49
2021	4.82	3.51	8.33	6.51	2.81	0.85	0.61	0.20	1.89	0.17	0.15	0.09	21.61
2020	4.83	3.56	8.39	6.52	2.82	0.87	0.61	0.20	1.73	0.17	0.15	0.09	21.55
2019	4.83	4.10	8.93	6.53	2.82	0.87	0.61	0.20	1.73	0.17	0.15	0.09	22.11
2018	4.89	4.11	9.00	6.44	2.85	0.87	0.62	0.29	1.75	0.17	0.15	0.09	22.23
2017	4.89	4.05	8.94	6.37	2.85	0.87	0.62	0.29	1.75	0.17	0.15	0.09	22.11
2016	4.89	4.09	8.97	6.38	3.04	0.89	0.62	0.28	1.20	0.17	0.15	0.09	21.81
2015	4.89	4.13	9.02	6.46	3.03	0.66	0.62	0.24	1.20	0.17	0.15	0.09	21.65
2014	4.89	4.14	9.03	6.48	3.06	0.95	0.62	0.38	1.20	0.17	0.15	0.09	22.13

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

Source: Umatilla County Assessor Office

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

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>General Fund Expenditures and Transfers</u>	<u>Ratio of Debt Service to General Fund Expenditures and Transfers</u>
2022-2023	\$ 1,479,749	\$ 2,554,408	\$ 4,034,157	\$ 68,907,952	5.9%
2021-2022	1,498,622	2,425,535	3,924,157	66,490,924	5.9%
2020-2021	1,479,825	2,339,611	3,819,436	61,906,954	6.2%
2019-2020	1,517,094	1,954,013	3,471,107	61,118,374	5.7%
2018-2019	7,115,000	1,287,222	8,402,222	56,913,458	14.8%
2017-2018	6,710,000	1,507,435	8,217,435	55,805,050	14.7%
2016-2017	6,290,000	1,790,997	8,080,997	50,549,768	16.0%
2015-2016	5,780,000	2,099,683	7,879,683	47,445,082	16.6%
2014-2015	5,170,000	2,109,530	7,279,530	43,207,702	16.8%
2013-2014	4,800,000	2,665,237	7,465,237	40,531,949	18.4%

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

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

	<u>2023</u>		<u>2014</u>	
	<u>Assessed Value</u>	<u>Percentage of total Assessed Value</u>	<u>Assessed Value</u>	<u>Percentage of total Assessed Value</u>
<u>Private Enterprise</u>				
Amazon Data Services	\$ 396,987,010	5.3%		
Amazon Data Services, Inc.	297,911,271	4.0%		
Union Pacific Railroad	219,955,950	2.9%	122,980,640	2.5%
Wal-Mart Stores East LP	38,968,575	0.5%	33,940,090	0.7%
ConAgra Foods Lamb - Weston, Inc.	37,455,268	0.5%	38,594,073	0.8%
Shearers Foods SA, Inc.	44,004,160	0.6%		
<u>Utilities</u>				
Hermiston Power LLC	195,000,000	2.6%	224,050,000	4.6%
PacifiCorp (Pacific Power & Light)	206,594,000	2.8%	137,579,740	2.8%
Hermiston Generating	100,000,000	1.3%	129,000,000	2.7%
Lumen Technologies, Inc.	45,761,000	0.6%		
FPL Energy Stateline II Inc			31,422,175	0.7%
ANR Pipeline Company			29,873,100	0.6%
Northwest Pipeline Corp			31,413,930	0.7%
Eurus Combine Hills #2			27,318,175	0.6%
All other taxpayers	5,895,353,254	78.8%	4,023,333,400	83.3%
Total County	<u>\$ 7,477,990,488</u>	<u>100.00%</u>	<u>\$ 4,829,505,323</u>	<u>100.00%</u>

Source: Umatilla County Assessor's Office

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

	<u>2023</u>		<u>2014</u>	
	<u>Assessed Value</u>	<u>Percentage of District's total Assessed Value</u>	<u>Assessed Value</u>	<u>Percentage of District's total Assessed Value</u>
<u>Private Enterprise</u>				
Shearers Foods SA Inc.	44,004,160	1.7%	9,346,630	0.5%
ConAgra Foods Lamb - Weston, Inc.	37,455,268	1.5%	38,594,073	2.1%
Pioneer Hi Bred	31,482,100	1.3%		
Union Pacific Railroad	20,611,930	0.8%	12,495,380	0.7%
Lamb Weston, Inc.	21,505,410	0.9%		
Starline Properties LLC	16,122,600	0.6%		
Retail Trust # 2			9,256,340	0.5%
HD Development of Maryland, Inc.			8,547,740	0.5%
Amazon Data Services	29,933,930	1.2%		
KW Oregon			9,783,150	0.5%
<u>Utilities</u>				
Hermiston Power, LLC	195,000,000	7.7%	224,050,000	12.4%
PacifiCorp (Pacific Power & Light)	119,043,000	4.7%	98,920,000	5.5%
Hermiston Generating	100,000,000	4.0%	129,000,000	7.2%
ANR Pipeline Company			9,694,600	0.5%
All other taxpayers	1,902,022,815	75.6%	1,250,246,232	69.5%
Total District	<u>\$ 2,517,181,213</u>	<u>100.00%</u>	<u>\$ 1,799,934,145</u>	<u>100.00%</u>

Source: Umatilla County Assessor's Office

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

	General Obligation Bonds	Pension Bonds	Total General Bonded Debt	Resources Restricted to Paying Principal	Net General Bonded Debt (2)
2022-2023	\$ 143,934,390	\$ 71,509,912	\$ 215,444,302	\$ 16,594,216	\$ 198,850,086
2021-2023	144,166,030	74,483,956	218,649,986	12,537,152	206,112,834
2020-2021	144,249,079	14,350,001	158,599,080	9,120,802	149,478,278
2019-2020	144,261,421	14,900,001	159,161,422	5,101,382	154,060,040
2018-2019	61,270,456	15,658,270	76,928,726	816,889	76,111,837
2017-2018	68,291,431	16,349,918	84,641,349	597,240	84,044,109
2016-2017	74,672,019	16,976,118	91,648,137	485,837	91,162,300
2015-2016	80,680,345	17,549,082	98,229,427	543,731	97,685,696
2014-2015	86,218,015	18,067,568	104,285,583	646,659	103,638,924
2013-2014	88,547,669	18,533,733	107,081,402	748,883	106,332,519

	Population(1) (Estimated)	Assessed Valuation	Net General Bonded Debt (2)	Per Capita	Percentage of Actual Taxable Value of Property
2022-2023	19,973	\$ 2,517,181,213	\$ 198,850,086	\$ 9,956	7.90%
2021-2022	19,696	2,364,342,988	206,112,834	10,465	8.72%
2020-2021	18,775	2,300,057,189	149,478,278	7,962	6.50%
2019-2020	18,415	2,215,875,399	154,060,040	8,366	6.95%
2018-2019	18,200	2,055,557,390	76,111,837	4,182	3.70%
2017-2018	17,985	2,028,825,335	84,044,109	4,673	4.14%
2016-2017	17,730	1,942,473,923	91,162,300	5,142	4.69%
2015-2016	17,520	1,849,213,617	97,685,696	5,576	5.28%
2014-2015	17,345	1,799,934,145	103,638,924	5,975	5.76%
2013-2014	17,240	1,768,435,134	106,332,519	6,168	6.01%

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

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

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

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

	<u>Population(1)</u> (Estimated)	<u>Per Capita</u> <u>Income(2)</u>	<u>Personal</u> <u>Income</u>	<u>School</u> <u>Enrollment</u>	<u>Unemployment</u> <u>Rate(3)</u>
2022-2023	19,973	N/A	N/A	5,465	4.1%
2021-2022	19,696	49,149	968,038,704	5,446	3.5%
2020-2021	18,775	48,257	906,025,175	5,508	5.6%
2019-2020	18,415	46,209	850,938,735	5,740	11.6%
2018-2019	18,200	41,928	763,089,600	5,766	4.0%
2017-2018	17,985	39,684	713,716,740	5,710	4.0%
2016-2017	17,730	37,964	673,101,720	5,645	3.7%
2015-2016	17,520	37,715	660,766,800	5,501	4.8%
2014-2015	17,345	36,434	631,947,730	5,297	5.5%
2013-2014	17,240	34,318	591,642,320	5,241	7.4%

- (1) Population for City of Hermiston, Source: Center for Population Research and Census, Portland State University.
- (2) Data for Umatilla County. Source: Bureau of Economic Analysis.
- (3) Seasonally Adjusted Unemployment Rate for the State of Oregon for June of each year, Source: U.S. Dept. of Labor, Bureau of Labor Statistics.

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

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

Employer:	2023			2014		
	Number Employees	Rank	Percentage of total Employment	Number Employees	Rank	Percentage of total Employment
Amazon Web Services	2,058	1	16.7%			
Wal-Mart Distribution	1,050	2	8.5%	859	2	5.4%
Good Shepherd Medical Center	767	3	6.2%	572	4	3.6%
First Coast Security	750	4	6.1%			
Hermiston School District	668	5	5.4%	519	5	3.3%
Con-Agra Foods - Lamb Weston	625	6	5.1%	1,320	1	8.3%
Two Rivers Correctional Institution	440	7	3.6%			
Wal-Mart Supercenter	356	8	2.9%	400	6	2.5%
Union Pacific Railroad	300	9	2.4%	300	7	1.9%
Marlette Homes	250	10	2.0%			
River Point Farms				650	3	4.1%
Hermiston Foods				325	8	2.0%
Shearers				200	9	1.3%
Medelez Trucking				200	9	1.3%
Total percentage of city employment			58.8%			33.7%

Source: City of Hermiston

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

	<u>Teaching Staff (1)</u>	<u>School Enrollment</u>	<u>Ratio of Teaching Staff to Enrollment</u>
2022-2023	383	5,465	1:14.3
2021-2022	367	5,446	1:15.6
2020-2021	369	5,508	1:15.6
2019-2020	347	5,740	1:17.3
2018-2019	334	5,766	1:17.3
2017-2018	321	5,710	1:17.8
2016-2017	316	5,645	1:17.9
2015-2016	301	5,501	1:18.3
2014-2015	284	5,297	1:18.7
2013-2014	273	5,241	1:19.2

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

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

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

	<u>CERTIFIED</u>	<u>CLASSIFIED</u>	<u>ADMINISTRATIVE</u>	<u>TOTAL</u>
2022-2023	383	260	25	668
2021-2022	367	239	25	631
2020-2021	369	223	24	616
2019-2020	347	218	23	588
2018-2019	334	213	23	570
2017-2018	321	207	22	550
2016-2017	316	201	21	538
2015-2016	301	200	19	520
2014-2015	284	197	18	499
2013-2014	273	179	18	470

(1) Full time equivalent (FTE) positions

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

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

School Year	ADMw	School Enrollment	General Fund (1)		Governmental Activities (2)	
			Expenditures	Per Student	Expenses	Per Student
2022-2023	6,669.54	5,465	\$ 68,657,952	\$ 12,563	\$ 99,505,697	\$ 18,208
2021-2022	6,704.22	5,446	65,990,924	12,117	82,910,935	15,224
2020-2021	6,795.46	5,508	59,812,082	10,859	81,584,951	14,812
2019-2020	7,069.89	5,740	60,898,211	10,609	76,329,523	13,298
2018-2019	7,048.70	5,766	56,413,458	9,784	70,937,379	12,303
2017-2018	7,012.20	5,710	53,255,050	9,327	66,972,890	11,729
2016-2017	7,052.50	5,645	50,305,768	8,912	64,996,441	11,514
2015-2016	6,767.30	5,501	46,235,082	8,405	69,741,867	12,678
2014-2015	6,212.10	5,297	42,794,809	8,079	47,588,888	8,984
2013-2014	6,148.41	5,241	40,490,675	7,726	54,409,794	10,382

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

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

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

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

	Fiscal Year						Average Age of Buildings (in years)
	2023	2022	2021	2020	2019	2018	
<u>SCHOOLS</u>							
Elementary							
Buildings	6	5	5	5	5	5	15
Modulars	4	15	15	15	14	14	
Capacity	2,881	2,249	2,249	2,249	2,249	2,249	
Total capacity	3,041	2,849	2,849	2,849	2,809	2,809	
Enrollment	2,409	2,435	2,467	2,723	2,747	2,719	
Less: Online Students	3	11	2,467	0	1	0	
On-site Enrollment	2,406	2,424	0	2,723	2,746	2,719	
Percent Used	79%	85%	0%	96%	98%	97%	
Middle							
Buildings	2	2	2	2	2	2	20
Capacity	1,369	1,369	1,369	1,369	1,369	1,369	
Enrollment	1,317	1,314	1,340	1,378	1,363	1,354	
Less: Online Students	28	17	1,340	2	2	0	
On-site Enrollment	1,289	1,297	0	1,376	1,361	1,354	
Percent Used	94%	95%	0%	101%	99%	99%	
High							
Buildings	1	1	1	1	1	1	21
Modulars	4	4	4	4	3	3	
Capacity	1,627	1,627	1,627	1,627	1,627	1,627	
Total capacity	1,787	1,787	1,787	1,787	1,747	1,747	
Enrollment	1,739	1,697	1,703	1,638	1,655	1,637	
Less: Online Students	52	66	1,703	6	12	48	
On-site Enrollment	1,687	1,631	0	1,632	1,643	1,589	
Percent Used	94%	91%	0%	91%	94%	91%	

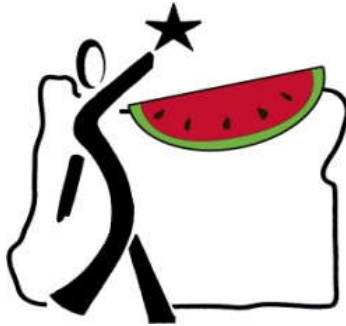
* - Information not available.

Note:

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

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

REPORTS OF INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS



Barnett & Moro, P.C.

Certified Public Accountants

975 S.E. 4th St.

Hermiston, OR 97838

(541) 567-5215

www.barnettandmoro.com

DENNIS L. BARNETT, C.P.A.

PAUL A. BARNETT, C.P.A.

RICHARD L. STODDARD, C.P.A.

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DAVID J. BARNETT, C.P.A.

INDEPENDENT AUDITORS' REPORT **REQUIRED BY OREGON STATE REGULATIONS**

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

We have audited the basic financial statements of the Umatilla County School District No. 8R as of and for the year ended June 30, 2023, and have issued our report thereon dated December 4, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether Umatilla County School District No. 8R's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- Deposit of public funds with financial institutions (ORS Chapter 295).
- Indebtedness limitations, restrictions and repayment.
- Budgets legally required (ORS Chapter 294).
- Insurance and fidelity bonds in force or required by law.
- Programs funded from outside sources.
- Authorized investment of surplus funds (ORS Chapter 294).
- Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).

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

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

OAR 162-10-0230 Internal Control


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

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

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

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

Barnett & Moro, P.C.

By: 
Dennis L. Barnett, Shareholder
Hermiston, Oregon
December 4, 2023

Barnett & Moro, P.C.

Certified Public Accountants

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DAVID J. BARNETT, C.P.A.

DENNIS L. BARNETT, C.P.A.

PAUL A. BARNETT, C.P.A.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla County School District No. 8R, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Umatilla County School District No. 8R's basic financial statements, and have issued our report thereon dated December 4, 2023.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Umatilla County School District No. 8R's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Barnett & Moro, P.C.



Dennis L. Barnett, Shareholder
December 4, 2023

Barnett & Moro, P.C.

Certified Public Accountants

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Umatilla County School District No. 8R's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of Umatilla County School District No. 8R's major federal programs for the year ended June 30, 2023. Umatilla County School District No. 8R's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Umatilla County School District No. 8R, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Barnett & Moro, P.C.



Dennis L. Barnett, Shareholder

December 4, 2023

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Program Title	Federal CFDA Number	Grant Period	Original Program or Grant amount	Receivable June 30, 2022	Revenue Recognized	Expenditures	Receivable/ (Deferred Revenue) June 30, 2023
U.S. DEPARTMENT OF EDUCATION							
<u>Passed through Oregon Department of Education</u>							
<u>Special Education Cluster (IDEA)</u>							
IDEA Part B, Section 611	84.027	7/1/21 - 9/30/23	\$ 821,324	\$ 212,286	\$ 309,416	\$ 309,416	\$ -
IDEA Part B, Section 611	84.027	7/1/22 - 9/30/24	873,615	-	531,627	531,627	240,486
IDEA Part B, Section 611	84.027A	7/1/22 - 9/30/23	82,241	-	46,228	46,228	5,658
COVID-19 - IDEA Part B, Section 611	84.027	7/1/21 - 9/30/23	215,727	-	215,727	215,727	-
Special Ed Preschool Grant	84.173	7/1/20 - 9/30/22	3,994	56	-	-	-
Special Ed Preschool Grant	84.173	7/1/21 - 9/30/23	4,631	2,173	2,458	2,458	-
Special Ed Preschool Grant	84.173	7/1/22 - 9/30/24	8,214	-	-	-	-
COVID-19 - Special Ed Preschool Grant	84.173	7/1/21 - 9/30/23	3,463	-	1,906	1,906	833
Total Special Education Cluster (IDEA)			<u>2,013,209</u>	<u>214,514</u>	<u>1,107,362</u>	<u>1,107,362</u>	<u>246,977</u>
Title I-A	84.010	7/1/21 - 9/30/22	1,464,591	243,484	498,124	498,124	-
Title I-A	84.010	7/1/22 - 9/30/23	1,276,590	-	936,963	936,963	258,392
Career and Technical Education	84.048	7/1/21 - 9/30/22	58,221	1,933	7,080	7,080	-
Career and Technical Education	84.048	7/1/22 - 9/30/23	62,309	-	45,546	45,546	8,052
Title VI B Rural and Low Income Schools	84.358	7/1/20-9/30/21	85,254	-	-	-	-
Title III - English Language Acquisition	84.365	7/1/21 - 9/30/22	134,648	11,302	76,166	76,166	-
Title III - English Language Acquisition	84.365	7/1/22 - 9/30/23	144,515	-	83,890	83,890	10,763
Title II-A Supporting Effective Instruction	84.367	7/1/21 - 9/30/22	194,203	3,875	166,023	166,023	27,930
Title II-A Supporting Effective Instruction	84.367	7/1/22 - 9/30/23	173,197	-	5,202	5,202	5,202
Title IV-A Student Support and Academic Enrichment	84.424	7/1/21 - 9/30/22	105,963	15,285	9,518	9,518	-
Title IV-A Student Support and Academic Enrichment	84.424	7/1/22 - 9/30/23	113,931	-	92,071	92,071	15,762
COVID-19 - Elem. & Sec. School Emergency Rlf Fund	84.425D	3/13/20 - 9/30/22	1,085,039	-	-	-	- *
COVID-19 - Elem. & Sec. School Emergency Rlf Fund	84.425D	3/13/20 - 9/30/23	4,826,755	15,496	856,808	856,808	441,080 *
COVID-19 - Elem. & Sec. School Emergency Rlf Fund	84.425U	3/13/20 - 9/30/24	10,840,205	79,662	1,906,129	2,021,564	104,466 *
COVID-19 - Elem. & Sec. School Emergency Rlf Fund	84.425U	5/1/22 - 9/30/24	661,709	-	74,430	74,430	- *
Total passed through Oregon Department of Education:			<u>23,240,339</u>	<u>585,550</u>	<u>5,865,312</u>	<u>5,980,747</u>	<u>1,118,624</u>

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023

Continued from previous page

Program Title	Federal CFDA Number	Grant Period	Original Program or Grant amount	Receivable June 30, 2022	Revenue Recognized	Expenditures	Receivable/ (Deferred Revenue) June 30, 2023
U.S. DEPARTMENT OF EDUCATION							
<u>Passed through Local Education Service District</u>							
Title I-C Migrant Education	84.011	7/1/20 - 9/30/21	\$ 71,000	\$ 12,292	\$ -	\$ -	\$ -
Title I-C Migrant Education	84.011	7/1/21 - 9/30/22	73,000	35,013	6,326	6,326	-
Title I-C Migrant Education	84.011	7/1/22 - 9/30/23	73,000	-	63,798	63,798	63,798
Total passed through Local Education Service District:			<u>217,000</u>	<u>47,304</u>	<u>70,124</u>	<u>70,124</u>	<u>63,798</u>
<u>Passed through Oregon Department of Human Services</u>							
Youth Transition Program (YTP)	84.126A	7/1/21 - 6/30/23	103,687	14,056	50,601	50,601	13,672
Total passed through Oregon Department of Human Services:			<u>103,687</u>	<u>14,056</u>	<u>50,601</u>	<u>50,601</u>	<u>13,672</u>
Total U.S. Department of Education			<u>23,561,025</u>	<u>646,910</u>	<u>5,986,036</u>	<u>6,101,472</u>	<u>1,196,094</u>
U.S. DEPARTMENT OF AGRICULTURE							
<u>Passed through Oregon Department of Education</u>							
<u>Child Nutrition Cluster</u>							
USDA commodities	10.555	7/1/22 - 6/30/23	245,508	-	245,508	245,508	-
National School Lunch Program	10.555	7/1/22 - 6/30/23	-	416,702	1,705,183	1,705,183	318,227
National School Breakfast Program	10.553	7/1/22 - 6/30/23	-	86,627	388,864	388,864	72,499
Total Child Nutrition Cluster			<u>245,508</u>	<u>503,329</u>	<u>2,339,555</u>	<u>2,339,555</u>	<u>390,726</u>
State & Local P-EBT Administrative Cost Grant	10.649	7/1/21 - 6/30/22	3,063	-	-	-	-
Total passed through Oregon Department of Education			<u>248,571</u>	<u>503,329</u>	<u>2,339,555</u>	<u>2,339,555</u>	<u>390,726</u>
<u>Passed through Umatilla County, Oregon</u>							
<u>Forest Service Schools and Roads Cluster</u>							
Schools and Roads	10.665	7/1/21 - 6/30/22	-	-	11,301	11,301	-
Total U.S. Department of Agriculture			<u>248,571</u>	<u>503,329</u>	<u>2,350,856</u>	<u>2,350,856</u>	<u>390,726</u>
Total Federal Revenue and Expenditures			<u>\$ 23,809,596</u>	<u>\$ 1,150,239</u>	<u>\$ 8,336,892</u>	<u>\$ 8,452,328</u>	<u>\$ 1,586,819</u>

* Denotes major program

See note to schedule of expenditures of federal awards

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Note A - Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Umatilla County School District No. 8R and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

The District has a negotiated indirect cost rate of 5.68%, but elects to use a 1.00% rate.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R
HERMISTON, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2023

Section I - Summary of Auditors' Results

Financial Statements

Type of auditor's report issued: unqualified opinion

Internal control over financial reporting:

- Material weakness(es) identified? _____ yes X no
- Significant deficiency(s) identified? _____ yes X none reported

Noncompliance material to financial Statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

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

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

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
CFDA #10.553	School Breakfast Program
CFDA #10.555	National School Lunch Program
CFDA #84.425	Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X yes _____ no

Section II-Financial Statement Findings

There are no financial statement award findings for the year ended June 30, 2023.

Section III-Federal Award Findings and Questioned Costs

There are no federal award findings or questioned costs for the year ended June 30, 2023.

UMATILLA COUNTY SCHOOL DISTRICT NO. 8R

SUMMARY SCHEDULE OF PRIOR YEAR'S AUDIT FINDINGS

Year Ended June 30, 2023

QUESTIONED COSTS:

There were no questioned costs for the year ended June 30, 2022.

FINDINGS:

There were no findings relative to federal awards for the year ended June 30, 2022.

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

December 11, 2023

DIRECTOR OF BUSINESS SERVICES' RECOMMENDATION

7.2 CONSENT ITEMS: Business Office

7.2.4 TOPIC: 2023-2024 Budget Calendar

It is recommended.

RECOMMENDATION:

. that the Board of Education approve the 2023-2024 Budget Calendar as presented.

HERMISTON SCHOOL DISTRICT BUDGET CALENDAR
2023-24 MEETING SCHEDULE AND OBJECTIVES FOR 2024-2025 BUDGET

Monday, Feb. 26, 2024 **6:30 PM DO** **Review Financial Planning Parameters (enrollment, state funding assumptions, PERS, deficit spending, etc.)**
 (Regular Board Wk Session)

Monday, March 11, 2024 **6:30 PM DO** **Board Approves Financial Planning Parameters**
 (Regular Board Meeting)

Publish Notice of Both Budget Committee Meetings in East Oregonian (April 23 circulation)

Monday, May 6, 2024 **6:30 PM DO** **Election of Committee Officers**
 (Formal Budget Comm. Mtg) **Review Budget Development Process**
 Delivery of Budget Message
 Presentation and Discussion of Budget
 Public Comment Period

Monday, May 20, 2024 **6:30 PM DO** **Recommendations for Adjustments**
 (Formal Budget Comm. Mtg) **Public Comment Period**
 Consideration for Approval

Publish Budget Summary and Notice of Budget Hearing in East Oregonian (June 1 circulation)

Monday, June 10, 2024 **6:30 PM DO** **Public Budget Hearing**
 (Regular Board Meeting) **Adoption of Budget**

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

December 11, 2023

DIRECTOR OF BUSINESS SERVICES' RECOMMENDATION

7.2 CONSENT ITEMS: Business Office

7.2.5 TOPIC: Budget Committee Membership

It is recommended.

RECOMMENDATION:

. that the Board of Education announce the following Hermiston School District Community Budget Committee vacancies.

Position 5
Term to end 6/30/2026

Position 6
Term to end 6/30/2026

Position 7
Term to end 6/30/2026

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

December 11, 2023

SUPERINTENDENT’S RECOMMENDATION

7.3 CONSENT ITEMS: Superintendent’s Office

7.3.1 TOPIC: Policy Review – Second Reading

It is recommended.

RECOMMENDATION:

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

BD/BDA	Board Meetings
BDC	Executive Sessions
EFA	Local Wellness
GCBDA/GDBDA	Family Medical Leave
GCBDA/GDBDA-AR(1)	Family Leave
IGAI	Human Sexuality, AIDS/HIV, Sexually Transmitted Diseases, Health Education**
LBE	Public Charter Schools**
LBEA	Resident Student Denial for Virtual Public Charter School Attendance**

Hermiston School District 8R

Code: BD/BDA
Adopted: 9/12/16
Revised/Readopted: 7/10/17; 1/24/22
Orig. Code: BD/BDA

Board Meetings

The Board has the authority to act only when a quorum is present at a duly called regular, special or emergency meeting. “Meeting” means the convening¹ of a quorum of the Board as the district’s governing body to make a decision² or to deliberate³ toward a decision on any matter. This includes meeting for the purpose of gathering information to serve as the basis for a subsequent decision or recommendation by the Board, i.e. a work session. “Meeting” does not include any on-site inspection of any project or program the attendance of members of the Board at any national, regional or state association to which the Board or its members belong.

The affirmative vote of the majority of members of the Board is required to transact any business.

All regular, special and emergency meetings of the Board will be open to the public except as provided by law. Access to and the ability to attend all meetings (excluding executive sessions) by telephone, video or other electronic or virtual means will be made available when reasonably possible. All meetings will be conducted in compliance with state and federal statutes. For information on how to give or submit public comment, refer to Board policy BDDH - Public Comment at Board Meetings⁴.

All Board meetings, including Board retreats and work sessions, will be held within district boundaries, except as allowed by law⁵. The Board may attend training sessions outside the district boundaries but cannot deliberate or discuss district business. No meeting will be held at any place where discrimination

¹ “Convening” means: (a) Gathering in a physical location; (b) Using electronic, video or telephonic technology to be able to communicate contemporaneously among participants; (c) Using serial electronic written communications among participants; or (d) Using an intermediary to communicate among participants.

² “Decision” means any determination, action, vote or final disposition upon a motion, proposal, resolution, order, ordinance or measure on which a vote of a governing body is required, at any meeting at which a quorum is present.

³ “Deliberation” means discussion or communication that is part of a decision-making process.

⁴ When telephone or other electronic means of communication is used during a meeting open to the public, the Board shall make at least one place available to the public where, or at least one electronic means by which, the public can listen during the meeting. At all meetings of the Board open to the public, the public will be provided an opportunity, to the extent reasonably possible, to access and attend the meeting by telephone, video or other electronic or virtual means. If in-person oral testimony (or public comment) is allowed, the public will be provided, to the extent reasonably possible, an opportunity to submit oral testimony during the meeting, at the designated portion of the agenda, by telephone, video or other electronic or other means. If in-person written testimony is allowed, the public will be provided, to the extent reasonably possible, an opportunity to submit written testimony including by email or other electronic means, so that the Board is able to consider the submitted testimony in a timely manner.

⁵ ORS 192.630(4). Meetings of the governing body of a public body shall be held within the geographic boundaries over which the public body has jurisdiction, or at the administrative headquarters of the public body or at the other nearest practical location. Training sessions may be held outside the jurisdiction if no deliberations toward a decision are involved.

on the basis of disability, race, creed, color, sex, sexual orientation, gender identity, age or national origin is practiced.

The Board will give public notice reasonably calculated to give actual notice to interested persons, including the news media which have requested notice, of the time and place for all Board meetings and of the principal subjects to be considered. The Board may consider additional subjects at a meeting, even if they are not included in the notice.

If requested to do so at least 48 hours before a meeting held in public, the Board shall make a good faith effort to provide an interpreter for hearing-impaired persons. If the meeting is being held upon less than 48 hours' notice and a request for an interpreter is made, the Board shall make a reasonable effort to have an interpreter present. Other appropriate auxiliary aids and services will be provided upon request and appropriate advance notice.

If requested to do so at least 48 business hours before a meeting held in public, the Board will make a reasonable effort to provide translation services.

All meetings held in public shall comply with the Oregon Indoor Clean Air Act.

The possession of dangerous or deadly weapons and firearms, as defined in law and Board policy, is prohibited on district property.

1. Regular, Special and Emergency Meetings

Generally, a regular Board meeting will be held each month. The regular meeting schedule will be established at the annual organizational meeting and may be changed by the Board with proper notice. The purpose of each regular monthly meeting will be to conduct the regular Board business.

No later than the next regular meeting following July 1, the Board will hold the annual organizational meeting to elect Board officers for the coming year and to establish the year's schedule of Board meetings. In Board election years (odd numbered years), the first meeting will be held no later than July 31.

Special meetings can be convened by the Board chair, upon request of three Board members, or by common consent of the Board at any time to discuss any topic. A special meeting may be scheduled if less than a quorum is present at a meeting, additional business still needs to be conducted at the ending time of a meeting, conducting business prior to the next regular meeting would be advantageous to the district or other reasons. At least 24 hours' notice must be provided to all Board members, the news media, which have requested notice, and the general public for any special meeting.

Emergency meetings can be called by the Board in the case of an actual emergency upon appropriate notice under the circumstances. The minutes of the emergency meeting must describe the emergency. Only topics necessitated by the emergency may be discussed or acted upon at the emergency meeting.

2. Communications Outside of Board Meetings

Communications, to, by and among a quorum of Board members outside of a legally called Board meeting, in their capacity as Board members, shall not be used for the purpose of discussing district business. This includes electronic, video or telephonic communications, serial electronic communications among participants and using an intermediary to communicate among participants. Such communications among Board members shall be limited to messages not involving deliberation, debate, decision-making or gathering of information on which to deliberate.

Communications outside of a Board meeting may contain:

- a. Communications to, between or among members of a governing body that are:
 - (1) Purely factual or educational in nature and that convey no deliberation or decision on any matter that might reasonably come before the Board (including agendas and information concerning agenda items);
 - (2) Not related to any matter that, at any time, could reasonably be foreseen to come before the Board for deliberation and decision; or
 - (3) Nonsubstantive in nature, such as communication relating to scheduling, leaves of absence and other similar matters; or
- b. Individual responses to questions posed by community members, subject to other limitations in Board policy.

3. Private or Social Meetings

Private or social meetings of a quorum of the Board for the purpose of making a decision or to deliberate toward a decision on any matter are prohibited by public meetings law.

4. Work Sessions

The Board may use regular or special meetings for the purpose of conducting work sessions to provide its members with opportunities for planning and thoughtful discussion. Work sessions will be conducted in accordance with state law on public meetings, including notice and minutes. The Board may make official decisions during a work session.

5. Executive Sessions

Executive sessions may be held during regular, special or emergency meetings for a reason permitted by law.

Complaints regarding public meetings laws can be filed with the Board in accordance with Board Policy KL – Public Complaints. The Board will respond and provide a copy of the complaint and response to the Oregon Government Ethics Commission within 21 days in accordance with state law.⁶

Mandatory Training

⁶ See House Bill 2805 (2023) Section 5(2) for requirements of the response.

Every member of the Board shall attend or view a training on public meetings law prepared or approved by the Oregon Government Ethics Commission (OGEC) at least once during the Board member's term of office and shall verify attendance in accordance with OGEC procedures.

END OF POLICY

Legal Reference(s):

[ORS Chapter 192](#)

[ORS 255.335](#)
[ORS 332.040 - 332.061](#)

[ORS 433.835 - 433.875](#)

Americans with Disabilities Act of 1990, 42 U.S.C. §§ 12101-12213 (2018); 29 C.F.R. Part 1630 (2020); 28 C.F.R. Part 35 (2020).

Americans with Disabilities Act Amendments Act of 2008, 42 U.S.C. §§ 12101-12133 (2018).

OR. ATTY. GEN. Public Records and Meetings Manual.

[House Bill 2805](#) (2023).

Hermiston School District 8R

Code: **BDC**
Adopted: 9/12/16
Revised/Readopted: 7/10/17; 2/10/20
Orig. Code: BDC

Executive Sessions

The Board may meet in executive session to discuss subjects allowed by statute but may not take final action except for the expulsion of a student and matters pertaining to or examination of the confidential records of the student.

An executive session may be included as an agenda item of an existing meeting [in accordance with Board policy BDDC - Board Meeting Agenda] or held as its own meeting. Proper notice is required.

If open session is held prior to the executive session, the presiding officer will announce the executive session by identifying the authorization under Oregon Revised Statute (ORS) 192.660 or ORS 332.061 for holding such session and by noting the subject of the executive session.

The Board may hold an executive session:

1. To consider the employment of a public officer, employee, staff member or individual agent.¹ (ORS 192.660(2)(a))
2. To consider the dismissal or disciplining of, or to hear complaints or charges brought against, a public officer², employee, staff member or individual agent who does not request an open hearing. (ORS 192.660(2)(b))
3. To conduct deliberations with persons designated by the governing body to carry on labor negotiations. (ORS 192.660(2)(d))
4. To conduct deliberations with persons designated by the governing body to negotiate real property transactions. (ORS 192.660(2)(e))
5. To consider information or records that are exempt by law from public inspection. (ORS 192.660(2)(f))

¹ This provision does not apply to the filling of a vacancy in elective office or on any public committee, commission or other advisory group; or for the consideration of general employment policies. Prior to holding an executive session under ORS 192.660(2)(a), the Board must ensure

- a. The vacancy has been advertised;
- b. Regular hiring procedures have been adopted;
- c. If hiring an officer, the public has had the opportunity to comment on the employment of the officer; and
- d. If hiring a chief executive officer, the Board has adopted hiring standards, criteria and policy directives in meetings open to the public in which the public has had the opportunity to comment on the standards, criteria and policy directives.

² To determine whether the individual involved is considered a public officer, consult with legal counsel.

6. To consult with counsel concerning the legal rights and duties of a public body with regard to current litigation or litigation likely to be filed. (ORS 192.660(2)(h))
7. To review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member who does not request an open hearing. (ORS 192.660(2)(i))
8. To consider matters relating to school safety or a plan that responds to safety threats made toward a school. (ORS 192.660(2)(k))
9. To consider matters relating to the safety of the governing body and of public body staff and volunteers and the security of public body facilities and meeting spaces. (ORS 192.660(2)(o))
10. To consider matters relating to cyber security infrastructure and responses to cyber security threats. (ORS 192.660(2)(p))
11. To review the expulsion of a minor student from a public elementary or secondary school. (ORS 332.061(1)(a))
12. To review matters pertaining to or examination of the confidential records of a student. (ORS 332.061(1)(b))

Members of the press may attend executive sessions except those matters pertaining to:

1. Deliberations with persons designated by the Board to carry on labor negotiations;
2. Hearings on the expulsion of a minor student or examination of the confidential records of a student'; and
3. Current litigation or litigation likely to be filed if the member of the news media is a party to the litigation or is an employee, agent or contractor of a news media organization that is a party to the litigation.

If an executive session is held pursuant to ORS 332.061, the following shall not be made public: the name of the minor student; the issue, including the student's confidential records; the discussion; and each Board member's vote on the issue.

Minutes shall be kept for all executive sessions.

Content discussed in executive sessions is confidential except as provided by law. Board members and the media are instructed not to disclose information obtained in executive session except when specifically authorized to do so or as required by law.

END OF POLICY

Legal Reference(s):

[ORS 192.660](#)

[ORS 332.045](#)

[ORS 332.061](#)

OR. ATTY. GEN. Public Records and Meetings Manual.

Hermiston School District 8R

Code: EFA
Adopted: 7/10/17
Revised/Readopted: 11/14/22

Local Wellness

The district is committed to the optimal development of every student and believes that a positive, safe and health-promoting learning environment is necessary for students to have the opportunity to achieve personal, academic, developmental and social success.

To help ensure students possess the knowledge and skills necessary to make healthy choices for a lifetime, the superintendent shall prepare and implement a comprehensive district nutrition program consistent with state and federal requirements for districts sponsoring the National School Lunch Program (NSLP) and/or the School Breakfast Program (SBP). The program shall reflect the Board's commitment to providing adequate time for instruction that fosters healthy eating through nutrition education and promotion, serving healthy and appealing foods at district schools, developing food-use guidelines for staff and establishing liaisons with nutrition service providers, as appropriate.

POLICY IMPLEMENTATION, MONITORING, ACCOUNTABILITY AND COMMUNITY ENGAGEMENT

Implementation

The district shall manage and coordinate the implementation of this local wellness policy.

Implementation will consist of, but not be limited to, the following:

1. Delineating roles, responsibilities, actions and timelines specific to each school;
2. Generating and disseminating information about who will be responsible to make what change, by how much, where and when;
3. Establishing standards for all foods and beverages provided (but not sold) to students during the school day on participating school campuses;
4. Establishing standards and nutrition guidelines for all foods and beverages sold to students during the school day on participating school campuses that meet state and federal nutrition standards for NSLP and SBP, competitive foods, permit marketing of same that meets the competitive food nutrition standards, and promotes student health and reduces child obesity; and
5. Establishing specific goals for nutrition promotion and education, physical activity, physical education and other school-based activities that promote student wellness.

The Board designates the superintendent and principals as the people who will be responsible for ensuring each school meets the goals outlined and complies with this policy.

Record Keeping

The district will retain the following records to document compliance with the local wellness policy requirements at the district's administrative offices:

1. The written local wellness policy;
2. Documentation to demonstrate the policy has been made available to the public;
3. Documentation of efforts to review and update the local wellness policy, including an indication of who participates in the update and the methods the district uses to make stakeholders aware of their ability to participate;
4. Documentation to demonstrate compliance with the annual public notification requirements;
5. Documentation of the district's most recent assessment on the implementation of the local wellness policy;
6. Documentation to demonstrate the most recent assessment on the implementation of the local wellness policy has been made available to the public.

Notification of Policy

The district will inform the public about the content and implementation of the local wellness policy, and post the policy and any updates to the policy on the district website annually. Included will be, if available, the most recent assessment of the implementation, and a description of the progress being made in attaining the goals of the policy. The district will publicize the name and contact information of the district or school official(s) leading and coordinating the policy and information on how the public can get involved with the local wellness policy. This information will be published on the district's website and in district communications.

Triennial Progress Assessments

At least once every three years, the district will evaluate the implementation of this policy and its progress with a triennial assessment and produce a progress report that will include:

1. The extent to which schools under the jurisdiction of the district are in compliance with the policy;
2. The extent to which the district's policy compares to model local school wellness policy; and
3. A description of the progress made in attaining the goals of the district's policy.

The district will publish the triennial progress report on the district website when available. The district will update or modify the policy based on results of the triennial assessment.

Community Involvement, Outreach and Communications (Review of, and Updating Policy)

The district will actively communicate ways in which the community can participate in the development, implementation and periodic review and update of the local wellness policy. The district will communicate information about opportunities in community news, on the district's website, on school websites, and/or

in district or school communications. The district will ensure that communications are culturally and linguistically appropriate to the community.

Parents, students, representatives of the school food authority, teachers of physical education, school health professionals, the Board, school administrators, and the general public will be solicited to participate in the periodic review and update of the local school wellness policy.

NUTRITION PROMOTION AND NUTRITION EDUCATION

Nutrition promotion and nutrition education positively influence lifelong eating behaviors by using evidence-based strategies and techniques and nutrition messages and by creating food environments that support healthy nutrition choices.

To promote nutrition education in the schools, the principal is responsible for ensuring the following goals are implemented:

1. Students and staff will receive consistent nutrition messages throughout the school environment;
2. Nutrition education is provided throughout the student's school years as part of the district's age-appropriate, comprehensive nutrition program (which includes the benefits of healthy eating, essential nutrients, nutritional deficiencies, principles of healthy weight management, the use and misuse of dietary supplements, safe food preparation, and handling and storage related to food and eating), and is aligned and coordinated with the Oregon Health Education Standards and school health education programs;
3. Nutrition education will include culturally relevant, participatory activities that include social learning strategies and activities that are aligned and coordinated with the Oregon Health Education Standards and school health education programs;
4. Teachers will receive curriculum-specific training;
5. Parents and families are encouraged through school communications to send healthy snacks/meals and reusable water bottles with their student to school;
6. Families and community organizations are involved, to the extent practicable, in nutrition education.

Nutrition promotion, including marketing and advertising nutritious foods and beverages to students, will be implemented consistently through a comprehensive and multi-channel approach, (e.g., in the classroom, cafeteria and at home) by staff, teachers, parents, students and the community.

To ensure adequate nutrition promotion, the following goals will be implemented:

1. Information about available meal programs is distributed prior to or at the beginning of the school year and at other times throughout the school year;
2. Information about availability and location of a Summer Food Service Program (SFSP) is distributed;
3. Nutrition promotion materials are sent home with students, published on the district website, and distributed at parent-teacher conferences;

4. Families are invited to attend exhibitions of student nutrition projects or health fairs.

School Meals

All schools within the district participate in U.S. Department of Agriculture (USDA) child nutrition programs, administered through the Oregon Department of Education (ODE), including the National School Lunch Program (NSLP), the School Breakfast Program (SBP) and the Summer Food Service Program (SFSP).

The district's available meal program(s) will operate to meet meal pattern requirements and dietary specifications in accordance with the Healthy, Hunger-Free Kids Act and applicable federal laws and regulations.

The principal(s) will support nutrition and food services operation as addressed in Board policy EFAA – District Nutrition and Food Services and its accompanying administrative regulation EFAA-AR – Reimbursable Meals and Milk Programs.

Water

Free, safe, unflavored, drinking water will be available to all students throughout the school day and throughout every school campus. The district will make drinking water available where school meals are served during mealtimes.

Competitive Foods and Beverages

The district controls the sale of all competitive foods. All foods and beverages outside the reimbursable school meal programs that are sold to students on the school campus during the school day will meet or exceed Smart Snacks Standards¹. These standards will apply in all locations and through all services where foods and beverages are sold, which may include, but are not limited to, à la carte options in cafeterias, vending machines, school stores, snack or food carts and fund raising.

Celebrations and Rewards/Incentives

All foods and beverages offered on the school campus are encouraged to meet the nutrition standards set by the USDA and the Oregon Smart Snacks Standards. This includes, but is not limited to, celebrations, parties, and classroom snacks brought by parents.

Fund Raising

Foods and beverages that meet or exceed the nutrition standards set by the USDA and the Oregon Smart Snacks Standards may be sold through fund raisers on the school campus during the school day.

¹ Oregon Department of Education, [Oregon Smart Snacks Standards](#)

Food and Beverage Marketing in Schools

Any foods and beverages marketed or promoted to students on the school campus during the school day will meet or exceed the nutrition standards for competitive foods set by the USDA.

PHYSICAL ACTIVITY AND PHYSICAL EDUCATION

A quality physical education program is an essential component for all students to learn about and participate in physical activity. The district will develop and assess student performance standards and program minute requirements in order to meet ODE's physical education content standards and state law.

Physical activity should be included in the school's daily education program for grades K through 12 and include regular, instructional physical education, as well as co-curricular activities and recess.

In order to ensure students are afforded the opportunity to engage in physical education and physical activity in the school setting, the following goals are established:

1. Physical education will be a course of study that focuses on students' physical literacy and development of motor skills;
2. Staff encourages and provides support for parental involvement in their children's physical education;
3. Physical education courses will be the environment where students learn, practice and are assessed on developmentally appropriate knowledge, skills and confidence to become physically literate;
4. Instruction, provided by adequately prepared teachers, will meet the state adopted academic content standards for physical education (Oregon Revised Statute (ORS) 329.045). Teachers of physical education shall regularly participate in professional development activities annually;
5. Physical activity will be integrated across curricula and throughout the school day. Movement will be made a part of all classes or courses as part of a well-rounded education;
6. Physical activity during the school day (including, but not limited to, recess, classroom physical activity breaks or physical education) will not be used as a punishment or a reward;
7. At least 50 percent of the weekly physical education class time in grades K through 8 shall be devoted to actual physical activity.

Other Activities that Promote Student Wellness

The district will integrate wellness activities throughout the entire school environment (districtwide). The district will coordinate and integrate other initiatives related to physical activity, physical education, nutrition and other wellness components so all efforts are complementary, not duplicated and work toward the same set of goals promoting student well-being, optimal development and strong educational outcomes.

The district will provide the following activities and encourage the following practices which promote local wellness:

1. Safe Routes to Schools Program;
2. Nonfood-related fund raisers;
3. Physical activity energizers during transitions from one subject to another;
4. Intramural sports;
5. Use of alternates to food as rewards in the classroom;
6. Integration of social, emotional and mental health supports into school programs (e.g., promote a positive school climate where respect is encouraged and students can seek help from trusted adults).

DEFINITIONS

1. “Competitive food” means all food and beverages other than meals reimbursed under programs authorized by the Richard B. Russell National School Lunch Act and the Child Nutrition Act available for sale to students on the school campus during the school day.
2. “Food and beverage marketing”² is defined as advertising and other promotion in schools. Food and beverage marketing often includes an oral, written or graphic statement made for the purpose of promoting the sale of a food or beverage product made by the producer, manufacturer, seller or any other entity with a commercial interest in the product.
3. “Oregon Smart Snacks Standards”³ means the State’s minimum nutrition standards for competitive foods and beverages (ORS 336.423).

² This term includes, but is not limited to, the following: brand names, trademarks, logos or tags, except when placed on a physically present food or beverage product or its container; displays, such as on vending machine exteriors; corporate brand, logo, name or trademark on school equipment, such as marquees, message boards, scoreboards or backboards (Note: Immediate replacement of these items is not required; however, districts will replace or update scoreboards or other durable equipment when existing contracts are up for renewal or to the extent that is financially possible over time so that items are in compliance.); corporate brand, logo, name or trademark on cups used for beverage dispensing, menu boards, coolers, trash cans and other food service equipment; as well as on posters, book covers, student assignment books or school supplies displayed, distributed, offered or sold by the district; advertisements in school publications or school mailings; free product samples, taste tests or coupons of a product, or free samples displaying advertising of a product.

³ Oregon Department of Education, [Oregon Smart Snacks Standards](#)

4. “School day” means, for the purpose of competitive food standards implementation, the period from the midnight before, to 30 minutes after the end of the official school day, i.e., at the conclusion of afternoon student activities, such as athletic, music or drama practices, clubs, academic support and enrichment activities.
5. “School campus” means, for the purpose of competitive food standards implementation, all areas of property under the jurisdiction of the school that are accessible to students during the school day.

END OF POLICY

Legal Reference(s):

[ORS 327.531](#)
[ORS 327.537](#)
[ORS 329.496](#)
[ORS 332.107](#)

[ORS 336.423](#)

[OAR 581-051-0100](#)
[OAR 581-051-0305](#)

[OAR 581-051-0306](#)
[OAR 581-051-0310](#)
[OAR 581-051-0400](#)

Healthy, Hunger-Free Kids Act of 2010, 42 U.S.C. §1758b (2018).
National School Lunch Program, 7 C.F.R. Part 210 (2022).
School Breakfast Program, 7 C.F.R. Part 220 (2022).
[House Bill 3199](#) (2023).

Cross Reference(s):

EFAA - District Nutrition and Food Services

Hermiston School District 8R

Code: GCBDA/GDBDA
Adopted: 9/12/16
Revised/Readopted: 7/10/17
Orig. Code: GCBDA/GDBDA

Family Medical Leave

When applicable, the district will comply with the provisions of the Family and Medical Leave Act (FMLA), the Oregon Family Leave Act (OFLA), the Oregon Military Family Leave Act (OMFLA), Paid Family Medical Leave Insurance (PFMLI) and other applicable provisions of state and federal law, Board policies and collective bargaining agreements regarding family medical leave.

In order for an employee to be eligible for the benefits under FMLA, the employee must have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and worked at a worksite that employs 50 district employees within 75 miles of the worksite.

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days immediately prior to the first day of the start of the requested leave. For parental leave purposes, an employee becomes eligible upon completing at least 180 calendar days immediately preceding the date on which the parental leave begins: there is no minimum average number of hours worked per week. Special requirements apply during public health emergencies.

OMFLA applies to employees who work an average of at least 20 hours per week; there is no minimum number of days worked when determining an employee's eligibility for OMFLA.

PMFLI is generally available to district employees who have earned \$1,000 in subject wages or taxable income during the alternate or base years¹, contributed to the PMFLI fund in the alternate or base years and are otherwise eligible.²

Federal and state leave entitlements generally run concurrently.

The superintendent or designee will develop administrative regulations as necessary for the implementation of the provisions of both federal and state law.

END OF POLICY

Legal Reference(s):

[ORS 332.507](#)
[ORS 657B.010](#)
[ORS 659A.090](#)

[ORS 659A.093](#)
[ORS 659A.096](#)
[ORS 659A.099](#)

[ORS 659A.150 - 659A.186](#)
[OAR 839-009-0200 - 0320](#)

¹ The wages are not required to have been earned for work in the district.

² See OAR 471-070-1010 for additional information.

Americans with Disabilities Act, 42 U.S.C. §§ 12101-12213; 29 C.F.R. Part 1630 (2017); 28 C.F.R. Part 35 (2017).
Family and Medical Leave Act, 29 U.S.C. §§ 2601-2654; 5 U.S.C. §§ 6381-6387 (2012); Family and Medical Leave Act, 29
C.F.R. Part 825 (2017).
Americans with Disabilities Act, 42 U.S.C. §§ 12101-12133 (2018); 29 C.F.R. Part 1630 (2019); 28 C.F.R. Part 35 (2019).
Escriba v. Foster Poultry Farms, Inc. 743 F.3d 1236 (9th Cir. 2014).
Senate Bill 999 (2023).

Hermiston School District 8R

Code: GCBDA/GDBDA-AR(1)

Revised/Reviewed: 7/10/17; 1/11/21; 4/11/22

Family Leave

Employee Eligibility

FMLA benefits are available to employees who have been employed by the district for at least 12 months, have worked at least 1,250 hours during the past 12-month period and work at a worksite that employs 50 district employees within 75 miles of the worksite.

An employee who has previously qualified for and has taken some portion of FMLA leave may request additional FMLA leave within the same leave year. In such instances, the employee may not need to requalify as an eligible employee.

Generally, in order for an employee to be eligible for the benefits under OFLA, the employee must work an average of 25 hours or more per week during the 180 calendar days immediately prior to the first day of the start of the requested leave.¹ For parental leave purposes, an employee becomes eligible upon completing at least 180 days immediately preceding the date on which the parental leave begins: there is no minimum average number of hours worked per week.

An employee is eligible to take leave for purposes of OFLA during a period of time covered by a public health emergency except:

1. An employee who has worked for the district for fewer than 30 days immediately before the date on which the family leave would commence; or
2. An employee who has worked for the district for an average of fewer than 25 hours per week in the 30 days immediately before the date on which the family leave would commence.

An employee of the district is eligible to take leave for purposes of OFLA if the employee:

1. Separates from employment with the district, irrespective of any reason:
 - a. Is eligible to take leave OFLA at the time the employee separates; and
 - b. Is reemployed by the district within 180 days of separation from employment; or
2. Is eligible to take OFLA leave:
 - a. At the beginning of a temporary cessation of scheduled hours of 180 days or less; and
 - b. Returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

¹ The requirements of OFLA do not apply to any employer offering eligible employees a nondiscriminatory cafeteria plan, as defined by section 125 of the Internal Revenue Code of 1986, which provides as one of its options employee leave at least as generous as the leave required by OFLA.

Any OFLA leave taken by the employee within any one-year period continues to count against the length of time of OFLA leave the employee is entitled. The amount of time that an employee is deemed to have worked for the district prior to a break in service due to a separation from employment or a temporary cessation of scheduled hours shall be restored to the employee when the employee is reemployed by the district within 180 days of separation from employment or when the employee returns to work at the end of the temporary cessation of scheduled hours of 180 days or less.

An employee who has previously qualified for and has taken some portion of OFLA leave, may request additional OFLA leave within the same leave year. In such instances, the employee must requalify as an eligible employee for each additional leave requested unless one of the following exceptions apply:

1. An employee taking, in any order, some or all of 12 weeks of OFLA pregnancy disability leave and some or all of 12 weeks of OFLA leave for any other purpose, need not requalify leave in the same leave year;
2. An employee who has taken 12 weeks of parental leave need not requalify to take an additional 12 weeks in the same leave year for sick child leave;
3. An employee granted leave for a serious health condition for the employee or a family member need not requalify if additional leave is taken in this leave year for the same reason;
4. An employee unable to work because of a disabling compensable injury² need not requalify in order to use OFLA leave following a period the employee is off work due to the compensable injury; and
5. An employee who has taken serious health condition leave to care for a family member who dies during the employee's serious health condition need not requalify to take leave for the death of that family member.

OMFLA applies to employees who work an average of at least 20 hours per week. There is no minimum number of days worked when determining employee eligibility for OMFLA.

In determining if an employee has been employed for the preceding 180 calendar days, the district must consider days, paid or unpaid, an employee is maintained on payroll. Full-time public school teachers who have been maintained on payroll by the district for 180 consecutive calendar days are thereafter deemed to have been employed for an average of at least 25 hours per week during the 180 days immediately preceding the start date of the OFLA leave.

In determining average workweek, the employer must count the actual hours worked using the Fair Labor Standards Act (FLSA) guidelines.

Qualifying Reason

Eligible employees may access FMLA leave for the following reasons:

² As defined in ORS 656.005.

1. Serious health condition of the employee or the employee's covered family member. Serious health condition means an illness, injury, impairment or physical or mental condition that involves inpatient care³ or continuing treatment by a health care provider⁴.
2. Parental leave⁵ (separate from eligible leave as a result of a child's serious health condition):
 - a. Bonding with and the care for the employee's newborn (within 12 months following birth);
 - b. Bonding with and the care for a newly adopted child or newly placed child in foster care under the age of 18 (within 12 months of placement);
 - c. Care for a newly adopted child or newly placed child in foster care over 18 years of age who is incapable of self-care because of a physical or mental impairment (within 12 months of placement);
 - d. Time to effectuate the legal process required for placement of a child in foster care or the adoption of a child.
3. Military Caregiver Leave: leave for the care for spouse, child or next-of-kin who is a covered servicemember with a serious injury or illness;
4. Qualifying Exigency Leave: leave arising out of the foreign deployment of the employee's spouse, child or parent.

Eligible employees may access OFLA for the following reasons:

1. Serious health condition of the employee or the employee's covered family member. Serious health condition means:
 - a. An illness, injury, impairment or physical or mental condition that requires inpatient care in a hospital, hospice or residential medical care facility;
 - b. An illness, disease or condition that in the medical judgement of the treating health care provider poses an imminent danger of death, is terminal in prognosis with a reasonable possibility of death in the near future, or requires constant care;
 - c. Any period of disability due to pregnancy, or period of absence for prenatal care; or
 - d. Any period of absence for the donation of a body part, organ or tissue, including preoperative or diagnostic services, surgery, post-operative treatment and recovery.⁶
2. Parental leave (separate from eligible leave as a result of the child's serious health condition):
 - a. Bonding with and the care for the employee's newborn (within 12 months following birth);
 - b. Bonding with and the care for a newly adopted child or newly placed child in foster care under the age of 18 (within 12 months of placement);

³ Inpatient care means an overnight stay in a hospital, hospice, or residential medical facility, including any period of incapacity or any subsequent treatment in connection with such inpatient care. 29 CFR 825.114.

⁴ Continuing treatment includes incapacity and treatment, pregnancy or prenatal care, chronic conditions, permanent or long-term conditions, conditions requiring multiple treatments, and absences attributable to incapacity. See 29 CFR 815.115.

⁵ Parental leave must be taken in one continuous block of time within 12 months of the triggering event.

⁶ This definition is from ORS 659A.150(7). A more detailed definition is available in OAR 839-009-0210(22).

- c. Care for a newly adopted child or newly placed child in foster care over 18 years of age who is incapable of self-care because of a physical or mental impairment (within 12 months of placement);
 - d. Time to effectuate the legal process required for placement of a child in foster care or the adoption of a child.
3. Sick Child Leave: leave for non-serious health conditions of the employee’s child. For OFLA, sick child leave includes absence to care for an employee’s child whose school or child care provider has been closed⁷ in conjunction with a statewide public health emergency declared by a public health official.⁸
 4. Bereavement Leave: leave related to the death of a covered family member.⁹
 5. Eligible employees may access OMFLA for the purpose of spending time with a spouse or domestic partner who is in the military and has been notified of an impending call or order to active duty, or who has been deployed during a period of military conflict.
 6. The eligibility of an employee who takes multiple leaves for different qualified reasons during the same leave year may be reconfirmed at the start of each qualified leave requested.

Definitions

1. Family member:
 - a. For the purposes of FMLA, “family member” means:
 - (1) Spouse¹⁰;
 - (2) Parent;
 - (3) Child; or
 - (4) Persons who are “in loco parentis”.
 - b. For the purposes of OFLA, “family member” means:
 - (1) Spouse or domestic partner;
 - (2) Child or the child’s spouse or domestic partner;
 - (3) Parent or the parent’s spouse or domestic partner;

⁷ “Closure” for the purpose of sick child leave during a statewide public health emergency declared by a public health official means a closure that is ongoing, intermittent, or recurring and restricts physical access to the child’s school or child care provider. OAR 839-009-0210(4).

⁸ The district may request verification of the need for sick child leave due to a closure during a statewide emergency. Verification may include:

1. The name of the child being cared for;
2. The name of the school or child care provider that has closed or become unavailable;
3. A statement from the employee that no other family member of the child is willing and able to care for the child; and

With the care of a child older than 14, a statement that special circumstances exist requiring the employee to provide care to the child during daylight hours.

⁹ Bereavement leave under OFLA must be completed within 60 days of when the employee received notice of the death.

¹⁰ “Spouse” means individuals in a marriage, including “common law” marriage and same-sex marriage.

- (4) Sibling or stepsibling, or the sibling's or stepsibling's spouse or domestic partner;
- (5) Grandparent or the grandparent's spouse or domestic partner;
- (6) Grandchild or the grandchild's spouse or domestic partner; or
- (7) Any individual related by blood or affinity whose close association with a covered individual is the equivalent of a family relationship.¹¹

2. Child:

- a. For the purposes of FMLA, "child" means a biological or adopted child, a child in foster care, a stepchild, a legal ward or a child of a person standing "in loco parentis", who is either under the age of 18, or who is 18 years of age or older and who is incapable of self-care because of a physical or mental disability.
- b. For the purposes of Military Caregiver Leave and Qualifying Exigency Leave under FMLA, "child" means the employee's child on covered active duty regardless of that child's age.
- c. For the purposes of OFLA, "child" means a biological or adopted child, a child in foster care or stepchild of the employee, the child of the employee's domestic partner, or a child with whom the employee is or was in a relationship of "in loco parentis".
- d. For the purposes of parental and sick child leave under OFLA, the child must be under the age of 18 or an adult dependent child substantially limited by a physical or mental impairment.

3. In loco parentis:

- a. For the purposes of FMLA, "in loco parentis" means persons with day-to-day responsibility to care for or financially support a child, or, in the case of an employee, who had such responsibility for the employee when the employee was a child. A biological or legal relationship is not necessary.
- b. For the purposes of OFLA, "in loco parentis" means person in the place of the parent, having financial or day-to-day responsibility for the care of a child. A legal or biological relationship is not required.

4. Next of kin:

For the purposes of FMLA, "next of kin" means the nearest blood relative other than the servicemember's spouse, parent or child in the following order of priority (unless otherwise designated in writing by the servicemember):

- a. Blood relatives who have been granted legal custody of the servicemember by court decree or statutory provisions;
- b. Siblings;

¹¹ "Affinity" means a relationship for which there is a significant personal bond that, when examined under the totality of the circumstances, is like a family relationship. This bond may be demonstrated by, but is not limited to the following factors, with no single factor being determinative:

- a. Shared personal financial responsibility, including shared leases, common ownership of real or personal property, joint liability for bills or beneficiary designations;
- b. Emergency contact designation of the employee by the other individual in the relationship or the emergency contact designation of the other individual in the relationship by the employee;
- c. The expectation to provide care because of the relationship or the prior provision of care;
- d. Cohabitation and its duration and purpose;
- e. Geographic proximity; and
- f. Any other factor that demonstrates the existence of a family-like relationship.

- c. Grandparents;
- d. Siblings of parents and their spouses; and
- e. First cousins.

5. Covered servicemembers:

For the purposes of FMLA, “covered servicemember” means a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list for a serious injury or illness; or a covered veteran who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness.

6. Covered veteran:

For the purposes of FMLA, “covered veteran” means an individual who was:

- a. A member of the Armed Forces (including a member of the National Guard or Reserves);
- b. Discharged or released under conditions other than dishonorable; and
- c. Discharged within the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran.

7. Public health emergency:

For OFLA a public health emergency means;

- a. A public health emergency declared under ORS 433.441.
- b. An emergency declared under ORS 401.165 if related to a public health emergency as defined in ORS 433.442.

Leave Period

For the purposes of calculating an employee’s leave period, the district will use a period of 52 consecutive weeks beginning on the Sunday immediately preceding the date on which family leave commences. The same method for calculating the one-year period for FMLA and OFLA leave entitlement shall be used for all employees. However, in all instances, the leave period for the purposes of OMFLA and Military Caregiver Leave under FMLA shall be dependent on the start of any such leave regardless of the district’s designated leave period described above.

Leave Duration

For the purposes of FMLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the district’s designated leave period¹². Spouses who work for the district may be limited to a combined 12 weeks of FMLA leave during the district’s designated leave period when the purpose of the leave is for the birth of a child or to care for a child after birth, placement of an adopted child or child in

¹² An eligible employee taking Military Caregiver Leave under FMLA is entitled to up to 26 weeks of leave in the 12-month period beginning with the first day of such leave and regardless of any FMLA leave taken previously during the district’s leave period. However, once the 12-month period begins for the purposes of Military Caregiver Leave under FMLA, any subsequent FMLA qualified leave, regardless of reason for such leave, will count toward the employee’s 26-week entitlement under Military Caregiver Leave under FMLA.

foster care, the care for an adopted child or child in foster care after placement, or to care for the employee's parent's serious medical condition. Except in specific and unique instances, all qualified leave under FMLA counts toward an employee's leave entitlement within the designated leave period.

For the purposes of OFLA, an eligible employee is generally entitled to a total of 12 weeks of qualified leave during the designated leave period. However, an employee may be entitled to an additional, full 12 weeks of parental leave during the designated leave period following the birth of a child regardless of how much OFLA qualified leave the employee has taken prior to the birth of such child during the designated leave period. Likewise, an employee who uses the full 12 weeks of parental leave during the designated leave period, will be entitled to an additional 12 weeks of sick child leave under OFLA.¹³ Unlike FMLA, OFLA does not combine the leave entitlement for spouses working for the district. However, under OFLA, family members who work for the district may be restricted from taking concurrent OFLA qualified leave.¹⁴

For the purposes of OMFLA, an eligible employee is entitled to 14 days of leave per call or order to active duty or notification of a leave from deployment. When an employee also meets the eligibility requirements of OFLA, the duration of the OMFLA leave counts toward that employee's leave entitlement during the designated leave period.

Except as otherwise noted above, qualified leave under FMLA and OFLA for an eligible employee will run concurrently during the designated leave period.

For the purpose of tracking the number of leave hours an eligible employee is entitled and/or has used during each week of the employee's leave, leave entitlement is calculated by multiplying the number of hours the eligible employee normally works per week by 12¹⁵.

If an employee's schedule varies from week-to-week, a weekly average of the hours worked over the 12 months worked prior to the beginning of the leave period shall be used for calculating the employee's normal workweek¹⁶. If an employee takes intermittent or reduced work schedule leave, only the actual number of hours of leave taken may be counted toward the 12 weeks of leave to which the employee is entitled.

Intermittent Leave

With the exception of parental leave which must be taken in one continuous block of time, an eligible employee is permitted under FMLA and OFLA to take intermittent leave for any qualifying reason.

¹³ Sick child leave under OFLA need not be provided if another family member, including a noncustodial biological parent, is willing and able to care for the child.

¹⁴ Exceptions to the ability to require family members from taking OFLA qualified leave at different times are when 1) employee is caring for the other employee who has a serious medical condition; 2) one employee is caring for a child with a serious medical condition when the other employee is suffering a serious medical condition; 3) each family member is suffering a serious medical condition; 4) each family member wants to take Bereavement Leave under OFLA; and 5) the employer allows the family members to take concurrent leave.

¹⁵ For example, an employee normally employed to work 30 hours per week is entitled to 12 times 30 hours, or a total of 360 hours of leave.

¹⁶ For example, an employee working an average of 25 hours per week is entitled to 12 times 25 hours, or a total of 300 hours of leave.

Intermittent leave is taken in multiple blocks of time (i.e., hours, days, weeks, etc.) rather than in one continuous block of time and/or requiring an altered or reduced work schedule. For OFLA this includes but is not limited to sick child leave taken requiring an altered or reduced work schedule because the intermittent or recurring closure of a child's school or child care provider due to a statewide public health emergency declared by a public health official.

When an exempt employee is eligible for both OFLA and FMLA leave, and the employee takes intermittent leave in blocks of less than one day, if done in accordance with 29 C.F.R. § 825.206, the district may reduce the employee's salary for the part-day absence without the loss of the employee's exempt status in accordance with OAR 839-020-0004(30)(a).

When an exempt employee is eligible for OFLA but not FMLA leave, and the employee takes intermittent leave in blocks of less than one day, the district will jeopardize the employee's exempt status if the district reduces the employee's salary for the party-day absence.

An employee's FMLA and/or OFLA intermittent leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works during the leave period. The result of such calculation is credited against the eligible employee's leave entitlement.

Holidays or days in which the district is not in operation, are not counted against the eligible employee's intermittent OFLA leave period unless the employee was scheduled and expected to work on any such day.

Alternate Work Assignment

The district may transfer an employee recovering from a serious health condition to an alternate position which accommodates the serious health condition provided:

1. The employee accepts the position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary and has equivalent pay and benefits;
3. The transfer is compliant with any applicable collective bargaining agreement;
4. The transfer is compliant with state and federal law, including but not limited to the applicable protections provided for in FMLA and/or OFLA; and
5. The transfer is not used to discourage the employee from taking FMLA and/or OFLA leave for a serious health condition or to create a hardship for the employee.

The district may transfer an eligible employee who is on intermittent OFLA leave to another position with the same or different duties to accommodate the leave, provided:

1. The employee accepts the transfer position voluntarily and without coercion;
2. The transfer is temporary, lasts no longer than necessary to accommodate the leave and has equivalent pay and benefits;

3. The transfer is compliant with any applicable collective bargaining agreements;
4. The transfer is compliant with state and federal law, including but not limited to the applicable protections provided for in FMLA and/or OFLA;
5. The transfer to an alternate position is used only when there is no other reasonable option available that would allow the employee to use intermittent leave or reduced work schedule; and
6. The transfer is not used to discourage the employee from taking intermittent or reduced work schedule leave, or to create a hardship for the employee.

If an eligible employee is transferred to an alternative position to accommodate the employee's serious health condition, and as a result the employee works fewer hours than the employee was working in the original position, the employee's OFLA leave time is determined by calculating the difference between the employee's normal work schedule and the number of hours the employee actually works during the leave period.

When an employee is transferred to alternate position as described above but such transfer does not result in a reduced schedule, time worked in any such alternate position shall not be considered for the purpose of OFLA leave. An employee working in an alternate position retains the right to return to the employee's original position unless all OFLA leave taken in that leave year plus the period of time worked in the alternate position exceeds 12 weeks.

Special Rules for School Employees

For the purposes of FMLA, "instructional employee" means those whose principal function is to teach and instruct students in a class, a small group or an individual setting. Athletic coaches, driving instructors and special education assistants, such as interpreters for the hearing impaired, are included in this definition. This definition does not apply to teacher assistants or aides who do not have as their principal job actual teaching or instructing, counselors, psychologists, curriculum specialists, cafeteria workers, maintenance workers or bus drivers.

For the purposes of OFLA, "school employee" means employees employed principally as instructors in public kindergartens, elementary schools, secondary schools or education service districts.

FMLA and/or OFLA leave that is taken for a period that ends with the school year and begins with the next semester is considered consecutive rather than intermittent. In any such situation, the eligible school employee will receive any benefits during the break period that employees would normally receive if they had been working at the end of the school year.

1. Foreseeable Intermittent Leave Exceeding 20 Percent of Working Days

When the qualified leave is foreseeable, will encompass more than 20 percent of the eligible school employee's regular work schedule during the leave period, and the purpose of such leave is to care for a family member with a serious medical condition, for a servicemember with a serious medical condition or because of the employee's own serious medical condition, the district may require the eligible school employee to:

- a. Take leave for a period or periods of a particular duration, not greater than the duration of the planned treatment; or

- b. Temporarily transfer the eligible school employee to an alternate position for which the employee is qualified, which has equivalent pay and benefits and which better accommodates recurring periods of leave than the employee's original position.

2. Limitation on Leave Near the End of the School Year

When an eligible school employee requests leave near the end of the school year, the district may require the following:

- a. When the qualified leave begins more than five weeks before the end of the school year:
 - (1) For the purposes of FMLA leave, the eligible school employee may be required to continue taking leave until the end of the school year provided:
 - (a) The leave will last at least three weeks; and
 - (b) The employee would return to work during the three-week period before the end of the term.
 - (2) For the purposes of OFLA leave, if the reason for the leave is because of the eligible school employee's own serious health condition, the eligible school employee may be required to remain on leave until the end of the school year, provided:
 - (a) The leave will last at least three weeks; and
 - (b) The employee's return to work would occur within three weeks of the end of the school year.
- b. For the purposes of FMLA and/or OFLA leave, when the qualified leave begins within five weeks of the end of the school year and the purpose of such leave is parental leave, for the serious health condition of a family member or for the serious health condition of a servicemember, the eligible school employee may be required to remain on leave until the end of the school year provided:
 - (1) The leave will last more than two weeks; and
 - (2) The employee would return to work during the two-week period before the end of the school year.
- c. For the purposes of FMLA and/or OFLA leave, when the qualified leave begins within three weeks of the end of the school year and the purpose of such leave is parental leave, for the serious health condition of a family member or for the serious health condition of a servicemember, the eligible school employee may be required to remain on leave until the end of the school year provided the length of the leave will last more than five working days.

If the district requires an eligible school employee to remain on leave until the end of the school year as described above, additional leave required by the employer until the end of the school year shall not count against the eligible school employee's leave entitlement.

Paid/Unpaid Leave

FMLA and OFLA do not require the district to pay an eligible employee who is on a qualified leave. Paid Family Medical Leave Insurance (PMFLI) leave taken via Paid Leave Oregon or an equivalent plan will

run concurrently with OFLA and FMLA when taken for the same purpose. Subject to any related provisions in any applicable collective bargaining agreement an employee may elect to use any available accrued paid leave including personal and sick leave, or available accrued vacation leave during the leave period. This includes when an employee is being paid through PMFLI. The district will notify the eligible employee that the requested leave has been designated as FMLA and/or OFLA leave and ask the employee about the use of available accrued paid leave.

The district will notify the eligible employee that the requested leave has been designated as FMLA and/or OFLA leave and ask the employee about the use of available accrued paid leave.

Eligible employees who request OMFLA leave shall not be required to use any available accrued paid time off during the OMFLA leave period.

Benefits and Insurance

When an eligible employee returns to work following a FMLA or OFLA qualified leave, the employee must be reinstated to the same position the employee held when the leave commenced, or to an equivalent position with equivalent benefits, pay and other terms and conditions of employment.

During an OFLA qualified leave an eligible employee does not accrue seniority or other benefits that would have accrued while the employee was working, unless the terms of a collective bargaining agreement, other agreement or other district policy provide otherwise.¹⁷ The eligible employee is also subject to layoff to the same extent similarly situated employees not taking OFLA leave are subject unless the terms of an applicable collective bargaining agreement, other agreement or the district's policies provide otherwise.

For the purposes of FMLA and OFLA, the district will continue to pay the employer portion of the eligible employee's group health insurance contribution (if applicable) during the qualified leave period. The eligible employee is required to pay the employee portion of any such group health insurance contribution as a condition of continued coverage.

For the purposes of FMLA qualified leave, the district's obligation to maintain the employee's group health insurance coverage will cease if the employee's contribution is remitted more than 30 calendar days late. The district will provide written notice that the premium payment is more than 30 calendar days late. Such notice will be provided within 15 calendar days before coverage is to cease.

For the purposes of OMFLA, the eligible employee is entitled to a continuation of benefits.

Fitness-for-Duty Certification

Prior to the reinstatement of an employee following a leave which was the result of the employee's own serious health condition, the district may require the employee to obtain and present a Fitness-for-Duty Certification. If the district is going to require a fitness-for-duty certification upon return to work, the district must notify the employee of such requirement when the leave is designated as FMLA and/or OFLA leave. Failure to provide the certification may result in a delay or denial of reinstatement.

¹⁷ See also ORS 342.934(4)(d) in reduction force situations.

For the purposes of FMLA qualified leave, any costs associated with obtaining the fitness-for-duty certification shall be borne by the employee.

For the purposes of OFLA qualified leave, any out-of-pocket costs associated with obtaining the fitness-for-duty certification shall be borne by the district.

If the leave is qualified under both FMLA and OFLA, any out-of-pocket costs associated with obtaining the fitness-for-duty certification shall be borne by the district.

Application

Under federal and state law, an eligible employee requesting FMLA and/or OFLA leave shall provide at least 30 days' notice prior to the leave date if the leave is foreseeable. The notice shall be written and include the anticipated start date, duration and reasons for the requested leave. When appropriate, the eligible employee must make a reasonable effort to schedule treatment, including intermittent leave and reduced leave, so as not to unduly disrupt the operation of the district.

The district may request additional information to determine that the requested leave qualifies as FMLA and/or OFLA leave. The district may designate the employee as provisionally on FMLA and/or OFLA leave until sufficient information is received to properly make a determination. An eligible employee able to give advance notice of the need to take FMLA and/or OFLA leave must follow the district's known, reasonable and customary procedures for requesting any kind of leave.

For the purposes of FMLA, if advance notice is not possible, an employee eligible for FMLA leave must provide notice as soon as practicable. "As soon as practicable," for the purpose of FMLA leave, means as soon as both possible and practical, taking into account all of the facts and circumstances in the individual case. In most situations, as soon as practicable will be within one business day of an employee becoming aware of the need. Failure of an employee to provide the required notice for FMLA leave may result in the district delaying the employee's leave up to 30 days after the notice is ultimately given.

For the purposes of OFLA, an eligible employee is required to provide oral or written notice within 24 hours of commencement of the leave in unanticipated or emergency leave situations. The employee may designate a family member or friend to notify the district during that period of time. Failure of an employee to provide the required notice for leave covered by OFLA may result in the district deducting up to three weeks from the employee's unused OFLA leave in that one-year leave period. The employee may be subject to disciplinary action for not following the district's notice procedures.

When an employee fails to give advance notice for both the FMLA and OFLA above, the district must choose the remedy that is most advantageous to the employee.¹⁸

In all cases, proper documentation must be submitted no later than three working days following the employee's return to work.

Medical Certification

¹⁸ See OAR 839-009-0250(4)(c).

The district may require an eligible employee to provide medical documentation, when appropriate¹⁹, to support the stated reason for such leave. The district will provide written notification to an employee of this requirement within five working days of the employee's request for leave. If the employee provides less than 30 days' notice, the employee is required to submit such medical certification no later than 15 calendar days after receipt of the district's notification that medical certification is required.

Any additional certifications, including second and third opinions, will be in accordance with applicable law.

Posted Notice

The district will post the Bureau of Labor and Industries Family Leave notice in each building or worksite that is accessible to and regularly frequented by employees.²⁰ The district will also post a notice explaining the provisions of FMLA and providing information concerning the procedures for filing complaints.²¹

Record Keeping

The district will maintain all records as required by federal and state laws including dates leave is taken by employees, identified separately from other leave; hours/days of leave; copies of general and specific notices to employees, including Board policy(ies) and regulations; premium payments of employee health benefits while on leave and records of any disputes with employees regarding granting of leave.

Medical documentation will be maintained separately from personnel files as confidential medical records.

Federal vs. State Law

Both federal and state law contain provisions regarding leave for family illness. Federal regulations state an employer must comply with both laws; that the federal law does not supersede any provision of state law that provides greater family leave rights than those established pursuant to federal law; and that OFLA and FMLA leave entitlements run concurrently. State law requires that FMLA and OFLA leave entitlements run concurrently when possible.

¹⁹ Medical documentation is not allowed in every situation. Review current laws and guidance for more information.

²⁰ https://www.oregon.gov/boli/employers/Documents/BOLI_Printable_FamilyMedLv.pdf; electronic posting is not sufficient to satisfy this requirement, but may be used to supplement the physical posting.

²¹ <https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/fmlaen.pdf>; electronic posting is sufficient as long as it is posted prominently where it can be readily seen by employees and applicants for employees. The poster and the text must be large enough to be easily read and contain fully legible text.

Hermiston School District 8R

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Orig. Code: IGAI

Human Sexuality, AIDS/HIV, Sexually Transmitted Diseases, Health Education**

The district shall provide an age appropriate, comprehensive plan of instruction focusing on human sexuality, HIV/AIDS and sexually transmitted infections and disease prevention in elementary and secondary schools as an integral part of health education and other subjects.

Course material and instruction for all human sexuality education courses that discuss human sexuality shall enhance a student's understanding of sexuality as a normal and healthy aspect of human development. A part of the comprehensive plan of instruction shall provide age-appropriate child sexual abuse prevention instruction for students in kindergarten through grade 12. The district must provide a minimum of four instructional sessions annually; one instructional session is equal to one standard class period. In addition, the HIV/AIDS and sexually transmitted infections and disease prevention education and the human sexuality education comprehensive plan shall provide adequate instruction at least annually, for all students in grades 6 through 8 and at least twice during grades 9 through 12.

Parents, teachers, school administrators, local health departments staff, other community representatives and persons from the medical community who are knowledgeable of the latest scientific information and effective education strategies shall develop the plan of instruction and align it with the Oregon Health Education Standards and Benchmarks.

The Board shall approve the plan of instruction and require that it be reviewed and updated biennially in accordance with new scientific information and effective educational strategies.

Parents of minor students shall be notified in advance of any human sexuality or AIDS/HIV instruction. Any parent may request that their child be excused from that portion of the instructional program under the procedures set forth in Oregon Revised Statute (ORS) 336.035(2).

The comprehensive plan of instruction shall include the following information that:

1. Promotes abstinence for school-age youth and mutually monogamous relationships with an uninfected partner for adults;
2. Allays those fears concerning HIV that are scientifically groundless;
3. Is balanced and medically accurate;
4. Provides balanced, accurate information and skills-based instruction on risks and benefits of contraceptives, condoms and other disease reduction measures;

5. Discusses responsible sexual behaviors and hygienic practices which may reduce or eliminate unintended pregnancy, exposure to HIV, hepatitis B/C and other sexually transmitted infections and diseases;
6. Stresses the risks of behaviors such as the sharing of needles or syringes for injecting illegal drugs and controlled substances;
7. Discusses the characteristics of the emotional, physical and psychological aspects of a healthy relationship;
8. Discusses the benefits of delaying pregnancy beyond the adolescent years as a means to better ensure a healthy future for parents and their children. The student shall be provided with statistics based on the latest medical information regarding both the health benefits and the possible side effects of all forms of contraceptives including the success and failure rates for prevention of pregnancy, sexually transmitted infections and diseases;
9. Stresses that HIV/STDs and hepatitis B/C can be possible hazards of sexual contact;
10. Provides students with information about Oregon laws that address young people's rights and responsibilities relating to childbearing and parenting;
11. Advises students of consequences of having sexual relations with persons younger than 18 years of age to whom they are not married;
12. Encourages family communication and involvement and helps students learn to make responsible, respectful and healthy decisions;
13. Teaches that no form of sexual expression or behavior is acceptable when it physically or emotionally harms oneself or others and that it is wrong to take advantage of or exploit another person;
14. Teaches that consent is an essential component of healthy sexual behavior. Course material shall promote positive attitudes and behaviors related to healthy relationships and sexuality, and encourage active student bystander behavior;
15. Teaches students how to identify and respond to attitudes and behaviors which contribute to sexual violence;
16. Validates the importance of one's honesty, respect for each person's dignity and well-being, and responsibility for one's actions;
17. Uses inclusive materials and strategies that recognizes different sexual orientations, gender identities and gender expression;
18. Includes information about relevant community resources, how to access these resources, and the laws that protect the rights of minors to anonymously access these resources; and
19. Is culturally inclusive.

The comprehensive plan of instruction shall emphasize skills-based instruction that:

1. Assists students to develop and practice effective communication skills, development of self-esteem and ability to resist peer pressure;
2. Provides students with the opportunity to learn about and personalize peer, media, technology and community influences that both positively and negatively impact their attitudes and decisions related to healthy sexuality, relationships and sexual behaviors, including decisions to abstain from sexual intercourse;
3. Enhances students' ability to access valid health information and resources related to their sexual health;
4. Teaches how to develop and communicate sexual and reproductive boundaries;
5. Is research based, evidence based or best practice; and
6. Aligns with the Oregon Health Education Content Standards and Benchmarks.

All sexuality education programs emphasize that abstinence from sexual intercourse, when practiced consistently and correctly, is the only 100 percent effective method against unintended pregnancy, sexually transmitted HIV and hepatitis B/C infection and other sexually transmitted infections and diseases.

Abstinence is to be stressed, but not to the exclusion of contraceptives and condoms for preventing unintended pregnancy, HIV infection, hepatitis B/C infection and other sexually transmitted infections and diseases. Such courses are to acknowledge the value of abstinence while not devaluing or ignoring those students who have had or are having sexual relationships. Further, sexuality education materials, including instructional strategies, and activities must not, in any way use shame or fear-based tactics.

Materials and information shall be presented in a manner sensitive to the fact that there are students who have experienced, perpetrated or witnessed sexual abuse and relationship violence.

END OF POLICY

Legal Reference(s):

[ORS 336.035](#)
[ORS 336.059](#)
[ORS 336.107](#)
[ORS 336.455 - 336.474](#)

[ORS 339.370 - 339.400](#)
[OAR 581-021-0009](#)
[OAR 581-021-0593](#)

[OAR 581-022-2030](#)
[OAR 581-022-2050](#)
[OAR 581-022-2220](#)

Cross Reference(s):

IGBHD - Program Exemptions

Hermiston School District 8R

Code: LBE
Adopted: 1/02/01
Revised/Readopted: 8/09/05; 12/10/12; 1/13/15;
7/24/17; 6/10/19; 1/11/21
Orig. Code: LBE

Public Charter Schools**

Public charter schools may be established as a new public school or a virtual public school, from one or more existing public schools in the district or a portion of the school, or from an existing alternative education program. A public charter school may not convert an existing tuition-based private school into a charter school, affiliate itself with a nonpublic sectarian school or religious institution, or encompass all the schools in the district unless the district is composed of only one school.

Public charter schools shall demonstrate a commitment to the mission and diversity of public education while adhering to the following goals:

1. Increase student learning and achievement;
2. Increase choices of learning opportunities for students;
3. Better meet individual student academic needs and interests;
4. Build stronger working relationships among educators, parents and other community members;
5. Encourage the use of different and innovative learning methods;
6. Provide opportunities in small learning environments for flexibility and innovation;
7. Create new professional opportunities for teachers;
8. Establish additional forms of accountability for schools; and
9. Create innovative measurement tools.

An applicant must submit a complete public charter school proposal that meets the requirements of Oregon law, and includes other information required by the district in the application process. The public charter school will be located and operated within the sponsoring district except where authorized by law.

The public charter school employer will be determined with each proposal. If the district is the employer, the terms of the current collective bargaining agreement will be examined to determine which parts of the agreement apply. If the district is not the sponsor of the public charter school, the district shall not be the employer and will not collectively bargain with public charter school employees.

The district will determine if it has any vacant or unused buildings and make a list of such buildings; buildings may be made available for public charter school use, subject to Board approval and Board policy.

Public charter school students may, upon request, be allowed to participate in district programs such as physical education, instrumental and vocal music offerings or other selected options if space and materials are available. Students must adhere to state law, Board policies, regulations and rules concerning student conduct and discipline.

The district will not provide instructional materials, lesson plans or curriculum guides for use in a public charter school.

Public charter school students in grades K-8 may participate in their resident district's activities that are offered before or after regular school hours. Public charter school students in grades 9-12 may participate in their resident district's available activities that are sanctioned by the Washington Interscholastic Activities Association (WIAA) when the requirements found in Oregon law are met.

The superintendent will develop administrative regulations to include, but not limited to, the proposal process, review and appeal procedures, and program evaluation, renewal, and termination.

END OF POLICY

Legal Reference(s):

[ORS 327.077](#)

[ORS 327.109](#)

[ORS 332.107](#)

[ORS 338](#)

[ORS 339.141](#)

[ORS 339.147](#)

[ORS 339.450](#)

[ORS 339.460](#)

[OAR 581-026-0005 - 0710](#)

Every Student Succeeds Act, 20 U.S.C. §§ 6311-6322 (2018).

[Senate Bill 767](#) (2023).

Hermiston School District 8R

Code: LBEA
Adopted: 5/11/15
Revised/Readopted: 7/24/17; 1/11/21

Resident Student Denial for Virtual Public Charter School Attendance**

The district is not required to approve a transfer of a resident student, when more than three percent of the students residing in the district are attending a virtual public charter school not sponsored by the district. The district will semiannually, by October 1 and April 1, calculate the percentage of students residing in the district, who are attending a virtual public charter school not sponsored by the district.

A parent must give notice to the district of intent to enroll their student in a virtual public charter school not sponsored by the district, before enrolling their student in such a school and notice of actual enrollment.

If the district is not approving the enrollment, the district must respond with a decision to not give approval within 10 calendar days of receipt of the notice of intent from the parent. Such decision must include:

1. The percentage of students in the district that attend virtual public charter schools that are not sponsored by the district, based on recent calculations;
2. The right to appeal the decision to the State Board of Education;
3. A list of two or more other online options available to the student; and
4. A copy of OAR 581-026-0305 and OAR 581-026-0310.

The district is only required to use data that is reasonably available to the district, including but not limited to the following for such calculation:

1. The number of students residing in the district enrolled in the schools within the district;
2. The number of students residing in the district enrolled in public charter schools located in the district;
3. The number of students residing in the district enrolled in virtual public charter schools;
4. The number of home-schooled students who reside in the district and who have registered with the educational service district; and
5. The number of students who reside in the district enrolled in private schools located within the school district.

A parent may appeal a decision of a district to not approve a student enrollment to a virtual public charter school to the State Board of Education under OAR 581-026-0310.

If the student was enrolled in a virtual public charter school while living in another district and has maintained continuous enrollment in such school since moving into, and residing in this district, approval is not required.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)
[ORS 338.125](#)

[OAR 581-026-0305](#)
[OAR 581-026-0310](#)

[House Bill 3024](#) (2023).

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

December 13, 2023

SUPERINTENDENT'S RECOMMENDATION

7.3 CONSENT ITEMS: Superintendent's Office

7.3.2 TOPIC: Personnel Resignation

It is recommended.

RECOMMENDATION:

. that the Board of Education hereby deems its March 8, 2021, nonrenewal of Bryn Browning's contract of employment to be equivalent to a resignation by Ms. Browning, due to the fact that the board had a resignation letter from Ms. Browning in its possession at the time.

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

December 11, 2023

SUPERINTENDENT'S RECOMMENDATION

8.0 ACTION ITEMS

8.1 TOPIC: Governor's Literacy Plan

It is recommended.

RECOMMENDATION:

. that the Board of Education approve the Governor's Literacy Plan as presented.

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

December 11, 2023

SUPERINTENDENT'S RECOMMENDATION

8.0 ACTION ITEMS

8.2 TOPIC: Student Investment Grant Agreement

It is recommended.

RECOMMENDATION:

. that the Board of Education approve the Student Investment Grant Agreement as presented.

STATE OF OREGON GRANT AGREEMENT

“Student Success Act – Student Investment Account”

Grant No. 34391

This Grant Agreement (“Grant”) is between the State of Oregon acting by and through its Department of Education (“Agency”) and Hermiston SD 8 (“Grantee”), each a “Party” and, together, the “Parties”.

SECTION 1: AUTHORITY

Pursuant to the “Student Success Act”, codified at 2019 Oregon Laws Chapter 122 and as amended from time to time (the “Act”). ORS 327.175 Student Investment Account (4) Moneys in the Student Investment Account are continuously appropriated to the Department of Education for the purposes of distributing grants under ORS 327.195.

SECTION 2: PURPOSE

The purpose of this grant is to provide funding to assist in meeting students’ mental or behavioral health needs, and increasing academic achievement and reducing academic disparities for students from racial or ethnic groups that have historically experienced academic disparities, students with disabilities, English language learners, economically disadvantaged students, students who are homeless, and students who are foster children.

SECTION 3: EFFECTIVE DATE AND DURATION

When all Parties have executed this Grant, and all necessary approvals have been obtained (“Executed Date”), this Grant is effective and has a Grant funding start date as of July 1, 2023 (“Effective Date”), and, unless extended or terminated earlier in accordance with its terms, will expire on September 30, 2024.

SECTION 4: GRANT MANAGERS

4.1 Agency’s Grant Manager is:

Cassie Medina
Office of Education Innovation & Improvement
255 Capitol St NE
Salem, OR 97310-0203
cassie.medina@ode.oregon.gov

4.2 Grantee’s Grant Manager is:

Tricia Mooney
Hermiston SD 8
305 SW 11th
Hermiston, OR 97838-2103

4.3 A Party may designate a new Grant Manager by written notice to the other Party.

SECTION 5: PROJECT ACTIVITIES

Grantee must perform the project activities set forth in Exhibit A (the “Project”), attached hereto and incorporated in this Grant by this reference, for the period beginning on the Effective Date and ending on the expiration date set forth in Section 3 (the “Performance Period”).

SECTION 6: GRANT FUNDS

In accordance with the terms and conditions of this Grant, Agency will provide Grantee up to \$5,436,653.75 (“Grant Funds”) for the Project. Agency will pay the Grant Funds from monies available in the Student Investment Account (“Funding Source”). A reduction in the monies in the Funding Source may result in a decrease in Grant Funds available to Agency.

SECTION 7: DISBURSEMENT GENERALLY

7.1 Disbursement.

- 7.1.1** Subject to the availability of sufficient moneys in and from the Funding Source based on Agency’s reasonable projections of moneys accruing to the Funding Source, Agency will disburse Grant Funds to Grantee for the allowable Project activities described in Exhibit A that are undertaken during the Performance Period.
- 7.1.2** Grantee must provide to Agency any information or detail regarding the expenditure of Grant Funds required under Exhibit A prior to disbursement or as Agency may request.
- 7.1.3** Agency will only disburse Grant Funds to Grantee for activities completed or materials produced, that, if required by Exhibit A, are approved by Agency. If Agency determines any completed Project activities or materials produced are not acceptable and any deficiencies are the responsibility of Grantee, Agency will prepare a detailed written description of the deficiencies within 15 days of receipt of the materials or performance of the activity, and will deliver such notice to Grantee. Grantee must correct any deficiencies at no additional cost to Agency within 15 days. Grantee may resubmit a request for disbursement that includes evidence satisfactory to Agency demonstrating

deficiencies were corrected.

7.2 Conditions Precedent to Disbursement. Agency’s obligation to disburse Grant Funds to Grantee under this Grant is subject to satisfaction of each of the following conditions precedent:

7.2.1 Agency has received sufficient funding, appropriations, expenditure limitation, allotments or other necessary expenditure authorizations to allow Agency, in the exercise of its reasonable administrative discretion, to make the disbursement from the Funding Source;

7.2.2 No default as described in Section 15 has occurred; and

7.2.3 Grantee’s representations and warranties set forth in Section 8 are true and correct on the date of disbursement(s) with the same effect as though made on the date of disbursement.

7.3 No Duplicate Payment. Grantee may use other funds in addition to the Grant Funds to complete the Project; provided, however, the Grantee may not credit or pay any Grant Funds for Project costs that are paid for with other funds and would result in duplicate funding.

7.4 Suspension of Funding and Project. Agency may by written notice to Grantee, temporarily cease funding and require Grantee to stop all, or any part, of the Project dependent upon Grant Funds for a period of up to 180 days after the date of the notice, if Agency has or reasonably projects that it will have insufficient funds from the Funding Source to disburse the full amount of the Grant Funds. Upon receipt of the notice, Grantee must immediately cease all Project activities dependent on Grant Funds, or if that is impossible, must take all necessary steps to minimize the Project activities allocable to Grant Funds.

If Agency subsequently projects that it will have sufficient funds, Agency will notify Grantee that it may resume activities. If sufficient funds do not become available, Grantee and Agency will work together to amend this Grant to revise the amount of Grant Funds and Project activities to reflect the available funds. If sufficient funding does not become available or an amendment is not agreed to within a period of 180 days after issuance of the notice, Agency will either (i) cancel or modify its cessation order by a supplemental written notice or (ii) terminate this Grant as permitted by either the termination at Agency’s discretion or for cause provisions of this Grant.

SECTION 8: REPRESENTATIONS AND WARRANTIES

8.1 Organization/Authority. Grantee represents and warrants to Agency that:

8.1.1 Grantee is a District duly organized and validly existing;

8.1.2 Grantee has all necessary rights, powers and authority under any organizational documents and under Oregon Law to (i) execute this Grant, (ii) incur and perform its obligations under this Grant, and (iii) receive financing, including the Grant Funds, for the Project;

8.1.3 This Grant has been duly executed by Grantee and when executed by Agency, constitutes a legal, valid and binding obligation of Grantee enforceable in accordance with its terms;

8.1.4 If applicable and necessary, the execution and delivery of this Grant by Grantee has been authorized by an ordinance, order or resolution of its governing body, or voter approval, that was adopted in accordance with applicable law and requirements for filing public notices and holding public meetings; and

8.1.5 There is no proceeding pending or threatened against Grantee before any court or governmental authority that if adversely determined would materially adversely affect the Project or the ability of Grantee to carry out the Project.

8.2 False Claims Act. Grantee acknowledges the Oregon False Claims Act, ORS 180.750 to 180.785, applies to any “claim” (as defined by ORS 180.750) made by (or caused by) Grantee that pertains to this Grant or to the Project. Grantee certifies that no claim described in the previous sentence is or will be a “false claim” (as defined by ORS 180.750) or an act prohibited by ORS 180.755. Grantee further acknowledges in addition to the remedies under Section 16, if it makes (or causes to be made) a false claim or performs (or causes to be performed) an act prohibited under the Oregon False Claims Act, the Oregon Attorney General may enforce the liabilities and penalties provided by the Oregon False Claims Act against the Grantee.

8.3 No limitation. The representations and warranties set forth in this Section are in addition to, and not in lieu of, any other representations or warranties provided by Grantee.

SECTION 9: OWNERSHIP

9.1 Intellectual Property Definitions. As used in this Section and elsewhere in this Grant, the following terms have the meanings set forth below:

“Third Party Intellectual Property” means any intellectual property owned by parties other than Grantee or Agency.

“Work Product” means every invention, discovery, work of authorship, trade secret or other tangible or intangible item Grantee is required to create or deliver as part of the Project, and all intellectual property rights therein.

- 9.2 Grantee Ownership.** Grantee must deliver copies of all Work Product as directed in Exhibit A. Grantee retains ownership of all Work Product, and grants Agency an irrevocable, non-exclusive, perpetual, royalty-free license to use, to reproduce, to prepare derivative works based upon, to distribute, to perform and to display the Work Product, to authorize others to do the same on Agency’s behalf, and to sublicense the Work Product to other entities without restriction.
- 9.3 Third Party Ownership.** If the Work Product created by Grantee under this Grant is a derivative work based on Third Party Intellectual Property, or is a compilation that includes Third Party Intellectual Property, Grantee must secure an irrevocable, non-exclusive, perpetual, royalty-free license allowing Agency and other entities the same rights listed above for the pre-existing element of the Third party Intellectual Property employed in the Work Product. If state or federal law requires that Agency or Grantee grant to the United States a license to any intellectual property in the Work Product, or if state or federal law requires Agency or the United States to own the intellectual property in the Work Product, then Grantee must execute such further documents and instruments as Agency may reasonably request in order to make any such grant or to assign ownership in such intellectual property to the United States or Agency.
- 9.4 Real Property.** If the Project includes the acquisition, construction, remodel or repair of real property or improvements to real property, Grantee may not sell, transfer, encumber, lease or otherwise dispose of any real property or improvements to real property paid for with Grant Funds for a period of six (6) years after the Effective Date of this Grant without the prior written consent of the Agency.

SECTION 10: CONFIDENTIAL INFORMATION

- 10.1 Confidential Information Definition.** Grantee acknowledges it and its employees or agents may, in the course of performing its responsibilities, be exposed to or acquire information that is: (i) confidential to Agency or Project participants or (ii) the disclosure of which is restricted under federal or state law, including without limitation: (a) personal information, as that term is used in ORS 646A.602(12), (b) social security numbers, and (c) information protected by the federal Family Educational Rights and Privacy Act under 20 USC § 1232g (items (i) and (ii) separately and collectively “Confidential Information”).
- 10.2 Nondisclosure.** Grantee agrees to hold Confidential Information as required by any applicable law and in all cases in strict confidence, using at least the same degree of care Grantee uses in maintaining the confidentiality of its own confidential information. Grantee may not copy, reproduce, sell, assign, license, market, transfer or otherwise dispose of, give, or disclose Confidential Information to third parties, or use Confidential Information except as is allowed by law and for the Project activities and Grantee must advise each of its employees and agents of these restrictions. Grantee must assist Agency in identifying and

preventing any unauthorized use or disclosure of Confidential Information. Grantee must advise Agency immediately if Grantee learns or has reason to believe any Confidential Information has been, or may be, used or disclosed in violation of the restrictions in this Section. Grantee must, at its expense, cooperate with Agency in seeking injunctive or other equitable relief, in the name of Agency or Grantee, to stop or prevent any use or disclosure of Confidential Information. At Agency's request, Grantee must return or destroy any Confidential Information. If Agency requests Grantee to destroy any Confidential Information, Grantee must provide Agency with written assurance indicating how, when and what information was destroyed.

- 10.3 Identity Protection Law.** Grantee must have and maintain a formal written information security program that provides safeguards to protect Confidential Information from loss, theft, and disclosure to unauthorized persons, as required by the Oregon Consumer Information Protection Act, ORS 646A.600-628. If Grantee or its agents discover or are notified of a potential or actual "Breach of Security", as defined by ORS 646A.602(1)(a), or a failure to comply with the requirements of ORS 646A.600-628, (collectively, "Breach") with respect to Confidential Information, Grantee must promptly but in any event within one calendar day (i) notify the Agency Grant Manager of such Breach and (ii) if the applicable Confidential Information was in the possession of Grantee or its agents at the time of such Breach, Grantee must (a) investigate and remedy the technical causes and technical effects of the Breach and (b) provide Agency with a written root cause analysis of the Breach and the specific steps Grantee will take to prevent the recurrence of the Breach or to ensure the potential Breach will not recur. For the avoidance of doubt, if Agency determines notice is required of any such Breach to any individual(s) or entity(ies), Agency will have sole control over the timing, content, and method of such notice, subject to Grantee's obligations under applicable law.
- 10.4 Subgrants/Contracts.** Grantee must require any subgrantees, contractors or subcontractors under this Grant who are exposed to or acquire Confidential Information to treat and maintain such information in the same manner as is required of Grantee under subsections 10.1 and 10.2 of this Section.
- 10.5 Background Check.** If requested by Agency and permitted by law, Grantee's employees, agents, contractors, subcontractors, and volunteers that perform Project activities must agree to submit to a criminal background check prior to performance of any Project activities or receipt of Confidential Information. Background checks will be performed at Grantee's expense. Based on the results of the background check, Grantee or Agency may refuse or limit (i) the participation of any Grantee employee, agent, contractor, subgrantee, or volunteer, in Project activities or (ii) access to Agency Personal Information or Grantee premises.

SECTION 11: INDEMNITY/LIABILITY

- 11.1 Indemnity.** Grantee must defend, save, hold harmless, and indemnify the State of Oregon and Agency and their officers, employees and agents from and against all claims, suits, actions, losses, damages, liabilities, costs, and expenses of any nature whatsoever, including attorneys' fees, resulting from, arising out of, or relating to the activities of Grantee or its officers, employees, subgrantees, contractors, subcontractors, or agents under this Grant (each of the foregoing individually or collectively a "Claim" for purposes of this Section)..
- 11.2 Defense.** Grantee may have control of the defense and settlement of any Claim subject to this Section. But neither Grantee nor any attorney engaged by Grantee may defend the Claim in the name of the State of Oregon, nor purport to act as legal representative of the State of Oregon or any of its agencies, without first receiving from the Attorney General, in a form and manner determined appropriate by the Attorney General, authority to act as legal counsel for the State of Oregon. Nor may Grantee settle any Claim on behalf of the State of Oregon without the approval of the Attorney General. The State of Oregon may, at its election and expense, assume its own defense and settlement in the event the State of Oregon determines Grantee is prohibited from defending the State of Oregon, or is not adequately defending the State of Oregon's interests, or an important governmental principle is at issue and the State of Oregon desires to assume its own defense. Grantee may not use any Grant Funds to reimburse itself for the defense of or settlement of any Claim.
- 11.3 Limitation.** Except as provided in this Section, neither Party will be liable for incidental, consequential, or other direct damages arising out of or related to this Grant, regardless of whether the damages or other liability is based in contract, tort (including negligence), strict liability, product liability or otherwise. Neither Party will be liable for any damages of any sort arising solely from the termination of this Grant in accordance with its terms.

SECTION 12: INSURANCE

- 12.1 Private Insurance.** If Grantee is a private entity, or if any contractors, subcontractors, or subgrantees used to carry out the Project are private entities, Grantee and any private contractors, subcontractors or subgrantees must obtain and maintain insurance covering Agency in the types and amounts indicated in Exhibit C.
- 12.2 Public Body Insurance.** If Grantee is a "public body" as defined in ORS 30.260, Grantee agrees to insure any obligations that may arise for Grantee under this Grant, including any indemnity obligations, through (i) the purchase of insurance as indicated in Exhibit C or (ii) the use of self-insurance or assessments paid under ORS 30.282 that is substantially similar to the types and amounts of insurance coverage indicated on Exhibit C, or (iii) a combination of any or all of the foregoing.
- 12.3 Real Property.** If the Project includes the construction, remodel or repair of real property or improvements to real property, Grantee must insure the real property and improvements against liability and risk of direct physical loss, damage or destruction at

least to the extent that similar insurance is customarily carried by entities constructing, operating and maintaining similar property or facilities.

SECTION 13: GOVERNING LAW, JURISDICTION

This Grant is governed by and construed in accordance with the laws of the State of Oregon without regard to principles of conflicts of law. Any claim, action, suit or proceeding (collectively “Claim”) between Agency or any other agency or department of the State of Oregon, or both, and Grantee that arises from or relates to this Grant must be brought and conducted solely and exclusively within the Circuit Court of Marion County for the State of Oregon; provided, however, if a Claim must be brought in a federal forum, then it will be brought and conducted solely and exclusively within the United States District Court for the District of Oregon. In no event may this Section be construed as a waiver by the State of Oregon of any form of defense or immunity, whether sovereign immunity, governmental immunity, immunity based on the eleventh amendment to the Constitution of the United States or otherwise, to or from any Claim or from the jurisdiction of any court. GRANTEE, BY EXECUTION OF THIS GRANT, HEREBY CONSENTS TO THE PERSONAL JURISDICTION OF SUCH COURTS.

SECTION 14: ALTERNATIVE DISPUTE RESOLUTION

The Parties should attempt in good faith to resolve any dispute arising out of this Grant. This may be done at any management level, including at a level higher than persons directly responsible for administration of the Grant. In addition, the Parties may agree to utilize a jointly selected mediator or arbitrator (for non-binding arbitration) to resolve the dispute short of litigation. Each Party will bear its own costs incurred for any mediation or non-binding arbitration.

SECTION 15: DEFAULT

- 15.1 Grantee.** Grantee will be in default under this Grant upon the occurrence of any of the following events:
- 15.1.1** Grantee fails to use the Grant Funds for the intended purpose described in Exhibit A or otherwise fails to perform, observe or discharge any of its covenants, agreements or obligations under this Grant;
 - 15.1.2** Any representation, warranty or statement made by Grantee in this Grant or in any documents or reports relied upon by Agency to measure the Project, the expenditure of Grant Funds or the performance by Grantee is untrue in any material respect when made; or
 - 15.1.3** A petition, proceeding or case is filed by or against Grantee under any federal or state bankruptcy, insolvency, receivership or other law relating to reorganization, liquidation, dissolution, winding-up or adjustment of debts; in the case of a petition filed

against Grantee, Grantee acquiesces to such petition or such petition is not dismissed within 20 calendar days after such filing, or such dismissal is not final or is subject to appeal; or Grantee becomes insolvent or admits its inability to pay its debts as they become due, or Grantee makes an assignment for the benefit of its creditors.

- 15.2 Agency.** Agency will be in default under this Grant if, after 15 days written notice specifying the nature of the default, Agency fails to perform, observe or discharge any of its covenants, agreements, or obligations under this Grant; provided, however, Agency will not be in default if Agency fails to disburse Grant Funds because there is insufficient expenditure authority for, or moneys available from, the Funding Source.

SECTION 16: REMEDIES

- 16.1 Agency Remedies.** In the event Grantee is in default under Section 15.1, Agency may, at its option, pursue any or all of the remedies available to it under this Grant and at law or in equity, including, but not limited to: (i) termination of this Grant under Section 18.2, (ii) reducing or withholding payment for Project activities or materials that are deficient or Grantee has failed to complete by any scheduled deadlines, (iii) requiring Grantee to complete, at Grantee's expense, additional activities necessary to satisfy its obligations or meet performance standards under this Grant, (iv) initiation of an action or proceeding for damages, specific performance, or declaratory or injunctive relief, (v) exercise of its right of recovery of overpayments under Section 17 of this Grant or setoff, or both, or (vi) declaring Grantee ineligible for the receipt of future awards from Agency. These remedies are cumulative to the extent the remedies are not inconsistent, and Agency may pursue any remedy or remedies singly, collectively, successively or in any order whatsoever.
- 16.2 Grantee Remedies.** In the event Agency is in default under Section 15.2 and whether or not Grantee elects to terminate this Grant, Grantee's sole monetary remedy will be, within any limits set forth in this Grant, reimbursement of Project activities completed and accepted by Agency and authorized expenses incurred, less any claims Agency has against Grantee. In no event will Agency be liable to Grantee for any expenses related to termination of this Grant or for anticipated profits.

SECTION 17: WITHHOLDING FUNDS, RECOVERY

Agency may withhold from disbursements of Grant Funds due to Grantee, or Grantee must return to Agency within 30 days of Agency's written demand:

- 17.1** Any Grant Funds paid to Grantee under this Grant, or payments made under any other agreement between Agency and Grantee, that exceed the amount to which Grantee is entitled;
- 17.2** Any Grant Funds received by Grantee that remain unexpended or contractually committed for payment of the Project at the end of the Performance Period;

17.3 Any Grant Funds determined by Agency to be spent for purposes other than allowable Project activities; or

17.4 Any Grant Funds requested by Grantee as payment for deficient activities or materials.

SECTION 18: TERMINATION

18.1 **Mutual.** This Grant may be terminated at any time by mutual written consent of the Parties.

18.2 **By Agency.** Agency may terminate this Grant as follows:

18.2.1 At Agency’s discretion, upon 30 days advance written notice to Grantee;

18.2.2 Immediately upon written notice to Grantee, if Agency fails to receive funding, or appropriations, limitations or other expenditure authority at levels sufficient in Agency’s reasonable administrative discretion, to perform its obligations under this Grant;

18.2.3 Immediately upon written notice to Grantee, if federal or state laws, rules, regulations or guidelines are modified or interpreted in such a way that Agency’s performance under this Grant is prohibited or Agency is prohibited from funding the Grant from the Funding Source; or

18.2.4 Immediately upon written notice to Grantee, if Grantee is in default under this Grant and such default remains uncured 15 days after written notice thereof to Grantee.

18.3 **By Grantee.** Grantee may terminate this Grant as follows:

18.3.1 If Grantee is a governmental entity, immediately upon written notice to Agency, if Grantee fails to receive funding, or appropriations, limitations or other expenditure authority at levels sufficient to perform its obligations under this Grant.

18.3.2 If Grantee is a governmental entity, immediately upon written notice to Agency, if applicable laws, rules, regulations or guidelines are modified or interpreted in such a way that the Project activities contemplated under this Grant are prohibited by law or Grantee is prohibited from paying for the Project from the Grant Funds or other planned Project funding; or

18.3.3 Immediately upon written notice to Agency, if Agency is in default under this Grant and such default remains uncured 15 days after written notice thereof to Agency.

18.4 **Cease Activities.** Upon receiving a notice of termination of this Grant, Grantee must immediately cease all activities under this Grant, unless Agency expressly directs otherwise in such notice. Upon termination, Grantee must deliver to Agency all materials or other property that are or would be required to be provided to Agency under this Grant or that are needed to complete the Project activities that would have been performed by Grantee.

SECTION 19: MISCELLANEOUS

- 19.1 Conflict of Interest.** Grantee by signature to this Grant declares and certifies the award of this Grant and the Project activities to be funded by this Grant, create no potential or actual conflict of interest, as defined by ORS Chapter 244, for a director, officer or employee of Grantee.
- 19.2 Nonappropriation.** Agency's obligation to pay any amounts and otherwise perform its duties under this Grant is conditioned upon Agency receiving funding, appropriations, limitations, allotments, or other expenditure authority sufficient to allow Agency, in the exercise of its reasonable administrative discretion, to meet its obligations under this Grant. Nothing in this Grant may be construed as permitting any violation of Article XI, Section 7 of the Oregon Constitution or any other law limiting the activities, liabilities or monetary obligations of Agency.
- 19.3 Amendments.** The terms of this Grant may not be altered, modified, supplemented or otherwise amended, except by written agreement of the Parties.
- 19.4 Notice.** Except as otherwise expressly provided in this Grant, any notices to be given under this Grant must be given in writing by email, personal delivery, or postage prepaid mail, to a Party's Grant Manager at the physical address or email address set forth in this Grant, or to such other addresses as either Party may indicate pursuant to this Section. Any notice so addressed and mailed becomes effective five (5) days after mailing. Any notice given by personal delivery becomes effective when actually delivered. Any notice given by email becomes effective upon the sender's receipt of confirmation generated by the recipient's email system that the notice has been received by the recipient's email system.
- 19.5 Survival.** All rights and obligations of the Parties under this Grant will cease upon termination of this Grant, other than the rights and obligations arising under Sections 11, 13, 14, 16, 17 and subsection 19.5 hereof and those rights and obligations that by their express terms survive termination of this Grant; provided, however, termination of this Grant will not prejudice any rights or obligations accrued to the Parties under this Grant prior to termination.
- 19.6 Severability.** The Parties agree if any term or provision of this Grant is declared by a court of competent jurisdiction to be illegal or in conflict with any law, the validity of the remaining terms and provisions will not be affected, and the rights and obligations of the Parties will be construed and enforced as if the Grant did not contain the particular term or provision held to be invalid.
- 19.7 Counterparts.** This Grant may be executed in several counterparts, all of which when taken together constitute one agreement, notwithstanding that all Parties are not signatories to the same counterpart. Each copy of the Grant so executed constitutes an original.
- 19.8 Compliance with Law.** In connection with their activities under this Grant, the Parties must comply with all applicable federal, state and local laws.

- 19.9 Intended Beneficiaries.** Agency and Grantee are the only parties to this Grant and are the only parties entitled to enforce its terms. Nothing in this Grant provides, is intended to provide, or may be construed to provide any direct or indirect benefit or right to third persons unless such third persons are individually identified by name herein and expressly described as intended beneficiaries of this Grant.
- 19.10 Assignment and Successors.** Grantee may not assign or transfer its interest in this Grant without the prior written consent of Agency and any attempt by Grantee to assign or transfer its interest in this Grant without such consent will be void and of no force or effect. Agency’s consent to Grantee’s assignment or transfer of its interest in this Grant will not relieve Grantee of any of its duties or obligations under this Grant. The provisions of this Grant will be binding upon and inure to the benefit of the Parties hereto, and their respective successors and permitted assigns.
- 19.11 Contracts and Subgrants.** Grantee may not, without Agency’s prior written consent, enter into any contracts or subgrants for any of the Project activities required of Grantee under this Grant. Agency’s consent to any contract or subgrant will not relieve Grantee of any of its duties or obligations under this Grant.
- 19.12 Time of the Essence.** Time is of the essence in Grantee’s performance of the Project activities under this Grant.
- 19.13 Records Maintenance and Access.** Grantee must maintain all financial records relating to this Grant in accordance with generally accepted accounting principles. In addition, Grantee must maintain any other records, whether in paper, electronic or other form, pertinent to this Grant in such a manner as to clearly document Grantee’s performance. All financial records and other records, whether in paper, electronic or other form, that are pertinent to this Grant, are collectively referred to as “Records.” Grantee acknowledges and agrees Agency and the Oregon Secretary of State’s Office and the federal government and their duly authorized representatives will have access to all Records to perform examinations and audits and make excerpts and transcripts. Grantee must retain and keep accessible all Records for a minimum of six (6) years, or such longer period as may be required by applicable law, following termination of this Grant, or until the conclusion of any audit, controversy or litigation arising out of or related to this Grant, whichever date is later.
- 19.14 Headings.** The headings and captions to sections of this Grant have been inserted for identification and reference purposes only and may not be used to construe the meaning or to interpret this Grant.
- 19.15 Grant Documents.** This Grant consists of the following documents, which are incorporated by this reference and listed in descending order of precedence:
- This Grant less all exhibits
 - Exhibit A (the “Project”)
 - Exhibit B (Common and Customized Framework)
 - Exhibit C (Insurance)

19.16 Merger, Waiver. This Grant and all exhibits and attachments, if any, constitute the entire agreement between the Parties on the subject matter hereof. There are no understandings, agreements, or representations, oral or written, not specified herein regarding this Grant. No waiver or consent under this Grant binds either Party unless in writing and signed by both Parties. Such waiver or consent, if made, is effective only in the specific instance and for the specific purpose given.

SECTION 20: SIGNATURES

EACH PARTY, BY SIGNATURE OF ITS AUTHORIZED REPRESENTATIVE, HEREBY ACKNOWLEDGES IT HAS READ THIS GRANT, UNDERSTANDS IT, AND AGREES TO BE BOUND BY ITS TERMS AND CONDITIONS.

IN WITNESS WHEREOF, the Parties have executed this Grant as of the dates set forth below.

STATE OF OREGON acting by and through its Department of Education

By: Philip Hofmann
Contracting Officer

11/07/2023
Date

Hermiston SD 8

By: _____
Authorized Signature

Date

Printed Name

Title

Federal Tax ID Number

Approved for Legal Sufficiency in accordance with ORS 291.047

By: Jake Hogue
Assistant Attorney General

November 7, 2023, via email
Date

EXHIBIT A THE PROJECT

SECTION I – BACKGROUND AND GOALS

Signed into law in May of 2019, the Student Success Act (SSA) is a historic opportunity for Oregon schools. The law is rooted in equity, authentic community engagement and shared accountability for student success.

SSA establishes the Student Investment Account (SIA) to provide Oregon school districts and eligible charter schools with access to non-competitive grant funds. Each SIA applicant is required to work alongside educators, students, families, and their community to develop a plan and outline priorities and activities that align to the allowable uses in the law.

The SIA grants are for two purposes:

- 1) Meeting students’ mental or behavioral health needs, and
- 2) Increasing academic achievement and reducing academic disparities for students from racial or ethnic groups that have historically experienced academic disparities, students with disabilities, English language learners, economically disadvantaged students, students who are homeless, and students who are foster children.

SECTION II – PROJECT DEFINITIONS

The following capitalized terms have the meanings assigned below for purposes of Exhibits A and B.

“Act” means the “Student Success Act” codified in 2019 Oregon Laws Chapter 122, as amended from time to time, inclusive.

“Allowable Costs of the Project” means Grantee’s actual costs that are reasonable, necessary and directly related to the implementation of the Integrated Plan and are allowable uses of the Grant Funds under the Act.

“Baseline Targets” means the minimum expectations for improvement set forth in the Integrated Plan by the district in either: (i) raising academic achievement or (ii) reducing academic disparities and closing gaps, as further defined in the December 2019 “Guidance for Eligible Applicants”.

“Common Metrics” means the Five-Year Completion Rate, Third-Grade Reading Proficiency Rate, Ninth-Grade On-Track Rate, Regular Attendance Rate, and Four-Year On-Time Graduation rate used by the Agency to measure the success of activities funded by the SIA.

“Disaggregated” has the meaning given in section 12(a) of the Act.

“Five-Year Completion Rate” has the meaning given in section 12(b) of the Act.

“Focal Student Groups” means students from racial or ethnic groups that have historically experienced academic disparities, students with disabilities, English language learners, economically disadvantaged, students who are homeless and students who are foster children.

“Four-Year on-Time Graduation Rate” means the percentage of students who received a high school diploma or a modified diploma within four years of the student beginning the ninth grade.

“Gap Closing Targets” or “Closing Gap Targets” means the reduction of academic disparities between groups of students especially for Focal Student Groups set forth in the Integrated Plan based on the February 2022 “Aligning for Student Success: Integrated Guidance for Six ODE Initiatives”.

“Integrated Guidance” means the integration of the following six programs: High School Success (HSS), Student Investment Account (SIA), Continuous Improvement Planning (CIP), Career and Technical Education-Perkins V (CTE), Every Day Matters (EDM), and Early Indicators Intervention Systems (EIS). Together operationally, the guidance creates opportunities to improve outcomes and learning conditions for students and educators. Working within existing state statutes and administrative rules, ODE developed a framework for success that meets the core purpose of each program while trying to create a stronger framework from which progress, long-term impact, and learning approach to monitoring and evaluation is a hallmark of high-performing educational systems.

“Integrated Plan” means the plan developed following the Integrated Guidance, which includes the SIA, which has a focus on increasing academic achievement by all students, reducing academic disparities for identified student groups, and meeting students’ mental and behavioral health needs in addition to other needs deemed important at each school, stated outcomes, strategies, and activities. The plan may only be adjusted with approval from ODE staff in order to align with the anticipated outcomes and approved by Agency.

“Local Optional Metrics” means additional Progress Markers toward the Common Metrics included in the Integrated Plan.

“Longitudinal Performance Growth Targets (LPGTs)” means the required common metrics and optional locally defined metrics, including targets related to student mental and behavioral health needs, included in Grantee’s Integrated Plan.

“Ninth-grade On-Track Rate” has the meaning given in section 12(d) of the Act.

“Progress Markers” means sets of indicators set forth in the Integrated Plan that identify the kinds of changes Agency expects to see in policies, practices and approaches over the next three years that lead to Grantee reaching its LPGTs.

“Regular Attendance Rate” has the meaning given in section 12(f) of the Act.

“SIA Account” means the Student Investment Account established, pursuant to ORS 327.175, within the Fund for Student Success for the purpose of distributing grants under ORS 327.195.

“Stretch Targets” means significant improvement set forth in the Integrated Plan by the district in either: (i) raising academic achievement or (ii) reducing academic disparities and closing gaps, as further described in the December 2019 “Guidance for Eligible Applicants”.

“Third-Grade Reading Proficiency Rate” has the meaning given in section 12(g) of the Act.

SECTION III – PROJECT ACTIVITIES

Integrated Plan Implementation

Agency will disburse Grant Funds for Allowable Costs of the Project that implement Grantee’s Integrated Plan during the Performance Period in accordance with formula and activities described in the Act.

At the start of the 2023-2024 School Year, Grantee must begin to implement its Integrated Plan.

Grantee must use the Grant Funds only for:

(a) Increasing instructional time, which may include: (A) More hours or days of instructional time; (B) Summer programs; (C) Before-school or after-school programs; or (D) Technological investments that minimize class time used for assessments administered to students.

(b) Addressing students’ health or safety needs, which may include: (A) Social-emotional learning and development; (B) Student mental and behavioral health; (C) Improvements to teaching and learning practices or organizational structures that lead to better interpersonal relationships at the school; (D) Student health and wellness; (E) Trauma-informed practices; (F) School health professionals and assistants; or (G) Facility improvements directly related to improving student health or safety.

(c) Reducing class sizes, which may include increasing the use of instructional assistants, by using evidence-based criteria to ensure appropriate student-teacher ratios or staff caseloads.

(d) Expanding availability of and student participation in well-rounded learning experiences, which may include: (A) Developmentally appropriate and culturally responsive early literacy practices and programs in prekindergarten through third grade; (B) Culturally responsive practices and programs in grades six through eight, including learning, counseling and student support that is connected to colleges and careers; (C) Broadened curricular options at all grade levels, including access to: (i) Art, music and physical education classes; (ii) Science, technology, engineering and mathematics education; (iii) Career and technical education, including career and technical student organization programs; (iv) Electives that are engaging to students; (v) Accelerated college credit programs, including dual credit programs, International Baccalaureate programs and advanced placement programs; (vi) Dropout prevention programs and transition supports; (vii) Life skills classes; or (viii) Talented and gifted programs; or (D) Access to licensed educators with a library media endorsement

Administrative costs shall not exceed 5% or \$500,000, whichever is less, of Grantee’s total expenditures. Administrative costs may include (A) Ongoing community engagement; (B) costs associated with the administration of the grant.

Grantee must make satisfactory progress on Grantee’s Progress Markers and LPGT described in the Exhibit B.

Grantee must periodically review its progress toward meeting Grantee’s Progress Markers and LPGT described in Exhibit B..

SECTION IV – REPORTING REQUIREMENTS

Grantee must submit quarterly financial and performance progress reports as well as a final yearly report on the dates set forth in Section V. This reporting requirement shall survive termination of this Agreement.

Financial Reports

Beginning in October of 2023 and continuing each quarter thereafter, Grantee must submit a financial report detailing its expenditure of Grant Funds to the Agency using the form provided by the Agency. Reports are due 30 days after the end of each fiscal year quarter. The yearly report will be due no later than 60 days after the end of the performance period.

If Grantee does not use the Grant Funds for Allowable Project Costs Agency may exercise the remedies provided in Section 17 of this Grant, including without limitation deducting amounts from future disbursements of Grant Funds.

Any Grant Funds that are not used by Grantee by September 30 of each grant year, must be returned to Agency for deposit in the Student Investment Account.

Integrated Plan Performance Reporting

The Agency will closely monitor and evaluate Grantee's progress towards its Progress Markers.

Beginning in October of 2023 and continuing each quarter thereafter, Grantee must submit a narrative Performance Progress Report detailing its Integrated Plan activities to the Agency using the form provided by the Agency. Reports are due 30 days after the end of each fiscal year quarter. Reports include providing Progress Marker updates. The yearly report will be due no later than 60 days after the end of the performance period.

SIA Grant Monitoring

The Agency will monitor Grantee's performance under this Grant in person, video conferencing or by phone. Agency will provide written notice to Grantee, as provided in Section 19.4 of the Grant, at least 15 days in advance of Agency's monitoring activities and will schedule in person visits, video conferencing and phone calls.

A Grant monitoring visit or call may cover a variety of topics at Agency's discretion including but not limited to: Grantee's compliance with the SIA Account purposes; challenges faced by the Grantee in implementing its Plan; Integrated Plan outcomes; its budget and expenditure of moneys received from the SIA Account, Grantee's progress toward achieving its Progress Markers; financial reporting, any expenditure changes, and reconciliation of Grant Funds; or Grantee's training and technical assistance needs.

Before an on-site visit, the Agency will advise Grantee on how to prepare for the monitoring visit and financial reconciliation, the format for the visit, and which Grantee organizational leaders, staff or others should be involved in the visit. Once a date and time are confirmed, the Grantee should send²⁷⁴

notification to its organizational leaders, staff, students and community partners who are expected to participate; identify a meeting location and prepare all necessary monitoring documents and data.

The department may establish a procedure for conducting performance audits on a random basis or based on just cause as allowed under rules adopted by the board.

Each grant recipient must conduct a performance review every four years as required by standards adopted in board rule.

SECTION V – DISBURSEMENT and REPORTING PROVISIONS

Agency will disburse the Grant Funds using its Electronic Grants Management System (“EGMS”), on a quarterly basis as outlined below:

Disbursement Date	Quarterly Amount
July 1	25% of funds allocated
October 1	25% of funds allocated
January 1	25% of funds allocated
April 1	25% of funds allocated

If this Grant is not fully executed by July 1, annually, the Agency will disburse the Grant Funds within 30 days of the Execution Date.

Agency will disburse the Grant Funds in quarterly disbursements in advance of expenditures, not on a reimbursement basis. While we encourage grantees to draw funds down following the schedule noted above, 100% of funds must be drawn down by June 30th, each year.

Grantee must submit its financial and performance progress reports by the following dates:

October 31

January 31

April 30

November 30 (Annual Report)

Grantee shall provide to Agency the minutes from the board meeting demonstrating that Grantee’s Financial Audit was presented at an open meeting with the opportunity for public comment (not a consent agenda item). These board minutes must be submitted alongside the Second Quarterly Report.

Grantee shall provide to Agency the minutes from the board meeting demonstrating that Grantee’s Annual Report was presented at an open meeting with the opportunity for public comment (not a consent agenda item). These board minutes must be submitted alongside the Annual Report.

Grantee must post its Annual Report to Grantee’s webpage.

EXHIBIT B COMMON AND CUSTOMIZED PERFORMANCE FRAMEWORK HERMISTON SD 8

SECTION I – PROGRESS MARKERS FOR 2023-2025 BIENNIUM

The Progress Markers are a mechanism to support a developmental approach to evaluation with a focus on learning about the kinds of changes that happen from distinct investments. Grantees will provide updates toward these Progress Markers through the quarterly/annual reports. The following fifteen Progress Markers are arranged into three categories that represent the advancement in degree of change from minimum to profound as described and listed below:

- A. **“Start to See: Early Signs of Progress”** Based on your investments and activities, what changes or contributions are you noticing? What practices are improving?
- B. **“Gaining Traction: Intermediate Changes”** Based on your investments and activities, are you seeing any of these impacts?
- C. **“Profound Progress: Substantial and Significant Changes”** Based on your investments and activities, are any of these more transformational changes noticeable?

A. Start to See: Early Signs of Progress

1	Community engagement is authentic, consistent, and ongoing. The strengths that educators, students, families, focal groups, and tribal communities bring to the educational experience informs school and district practices and planning.
2	Equity tools are utilized in continuous improvement cycles, including the ongoing use of an equity lens or decision-tool that impacts policies, procedures, people/students, resource allocation, and practices that may impact grading, discipline, and attendance.
3	Data teams are formed and provided time to meet regularly to review disaggregated student data in multiple categories (grade bands, content areas, attendance, discipline, mental health, participation in advanced coursework, formative assessment data, etc.). These teams have open access to timely student data and as a result decisions are made that positively impact district/school-wide systems and focal populations.
4	Schools and districts have an accurate inventory of literacy assessments, tools, and curriculum being used, including digital resources, to support literacy (reading, writing, listening, and speaking). The inventory includes a review of what resources and professional development are research-aligned, formative, diagnostic, and culturally responsive.

B. Gaining Traction: Intermediate Changes

5	Two-way communication practices are in place, with attention to mobile students and primary family languages. Families understand approaches to engagement and attendance, literacy strategy, math vision, what “9th grade on-track” means, graduation requirements, access to advanced/college-level courses and CTE experiences, and approaches to supporting student well-being and well-rounded education.
6	Student agency and voice is elevated. Educators use student-centered approaches and instructional practices that shift processes and policies that actualize student and family ideas and priorities.
7	Action research, professional learning, data teams, and strengths-based intervention systems are supported by school leaders and are working in concert to identify policies, practices, or procedures informed by staff feedback to meet student needs, including addressing systemic barriers, the root-causes of chronic absenteeism, academic disparity, and student well-being. These changes and supports are monitored and adjusted as needed.
8	Comprehensive, evidence-informed, culturally responsive literacy plans, including professional development for educators, are documented and communicated to staff, students (developmentally appropriate), and families. Literacy plans and instruction are evaluated and adjusted to deepen students’ learning. Digital resources are being used with fidelity to advance learners’ engagement with instruction.
9	A review of 9th grade course scheduling, as it relates to on-track status for focal student groups, accounts for core and support core class placement . School staff ensure emerging bilingual students are enrolled in appropriate credit-bearing courses that meet graduation requirements.
10	Foundational learning practices that create a culturally sustaining and welcoming climate are visible. This includes practices that ensure safe, brave, and welcoming classrooms, schools and co/extracurricular environments. Strengths-based, equity-centered, trauma and SEL-informed practices are present and noticeable. Policies and practices prioritize health, well-being, care, connection, engagement, and relationship building. Multiple ways of being are supported through culturally affirming and sustaining practices for students, staff, and administrators.

C. Profound Progress: Substantial and Significant Changes

11	Schools strengthen partnerships with active community organizations and partners, including local public health, mental health, colleges, workforce development boards, employers, labor partners, faith communities, Tribal nations, and other education partners in order to collaboratively support students’ growth and well-being. Characteristics of strong partnerships include mutual trust and respect, strengths-based and collaborative approaches, clear communication around roles, and shared responsibilities and decision-making power.
12	Financial stewardship reflects high-quality spending with accurate and transparent use of state and federal funds in relationship to a comprehensive needs assessment, disaggregated data, and the priorities expressed by students, families, communities, business, and Tribal partners in resource allocation and review.
13	Students and educators experience a well-rounded and balanced use of assessment systems that help them identify student learning in the areas of the Oregon State Standards. Educators understand how to assess emerging multilingual students’ assets to inform gauging progress.
14	Policies, practices, and learning communities address systemic barriers. Schools and districts have a process to identify, analyze, and address barriers that disconnect students from their educational goals, impact student engagement or attendance, and/or impede students from graduating on-time or transitioning to

	their next steps after high school. Staff members are consistently engaging in action research, guided by student’s strengths and interests, to improve their practice and advance professional learning.
15	Schools create places and learning conditions where every student, family, educator and staff member is welcomed, where their culture and assets are valued and supported, and where their voices are integral to decision making. Instruction is monitored and adjusted to advance and deepen individual learners’ knowledge and understanding of the curriculum. Educators are empowered with agency and creativity. Communities are alive with visions, stories, and systems of vitality, wholeness, and sustainability.

SECTION II – FINALIZED CO-DEVELOPED LPGTS

The Longitudinal Performance Growth Targets (LPGTs) include baseline, stretch, and gap-closing targets for each of the common metrics. These targets center focal student groups while supporting public transparency and learning. Progress toward meeting these Longitudinal Performance Growth Targets will be included in the Annual Report. While all three types of targets are named in the Grant Agreement, ODE will review and consider when or if intervention is needed using only the Baseline and Gap-Closing Targets

Target Type	2023-24	2024-25	2025-26	2026-27	2027-28
Four Year Cohort Graduation					
Baseline Target: All Students	82.93%	84.18%	85.45%	86.74%	88.05%
Stretch Target: All Students	83.34%	85.01%	86.71%	88.45%	90.22%
Gap-Closing Target: All Focal Group Students	79.65%	81.65%	83.70%	85.80%	87.95%
Five Year Cohort Completion					
Baseline Target: All Students	88.31%	89.64%	90.99%	92.36%	93.75%
Stretch Target: All Students	88.74%	90.52%	92.33%	94.18%	>95.00%
Gap-Closing Target: All Focal Group Students	85.08%	87.21%	89.39%	91.63%	93.75%

9th Grade on-Track					
Baseline Target: All Students	83.99%	85.23%	86.49%	87.77%	89.08%
Stretch Target: All Students	84.64%	86.55%	88.49%	90.46%	92.47%
Gap-Closing Target: All Focal Group Students	81.15%	82.78%	84.44%	86.13%	87.86%
3rd Grade ELA Proficiency					
Baseline Target: All Students	33.60%	34.25%	34.90%	35.55%	36.20%
Stretch Target: All Students	34.25%	35.55%	36.85%	38.15%	39.45%
Gap-Closing Target: All Focal Group Students	32.08%	33.08%	34.08%	35.08%	36.08%
Regular Attenders					
Baseline Target: All Students	56.10%	57.23%	58.38%	59.55%	60.75%
Stretch Target: All Students	56.65%	58.35%	60.10%	61.91%	63.83%
Gap-Closing Target: All Focal Group Students	45.00%	46.40%	47.84%	49.33%	50.86%

SECTION III – APPROVED LOCAL OPTIONAL METRICS (IF APPLICABLE)

Local optional metrics are designed to allow grantees to set and monitor metrics connected to outcomes they’ve described in their Integrated Plan.

	2023-24	2024-25	2025-26	2026-27	2027-28
Local Optional Metrics					
Baseline Target: All Students					
Stretch Target: All Students					
Gap-Closing Target: All Focal Group Students					

EXHIBIT C INSURANCE

INSURANCE REQUIREMENTS

Grantee/Recipient shall obtain at Grantee/Recipient's expense the insurance specified in this Exhibit C prior to performing under this Contract. Grantee/Recipient shall maintain such insurance in full force and at its own expense throughout the duration of this Contract, as required by any extended reporting period or continuous claims made coverage requirements, and all warranty periods that apply. Grantee/Recipient shall obtain the following insurance from insurance companies or entities that are authorized to transact the business of insurance and issue coverage in the State of Oregon and that are acceptable to Agency. All coverage shall be primary and non-contributory with any other insurance and self-insurance, with the exception of Professional Liability and Workers' Compensation. Grantee/Recipient shall pay for all deductibles, self-insured retention, and self-insurance, if any.

If Grantee/Recipient maintains broader coverage and/or higher limits than the minimums shown in this insurance requirement exhibit, Agency requires and shall be entitled to the broader coverage and/or higher limits maintained by Grantee/Recipient.

WORKERS' COMPENSATION & EMPLOYERS' LIABILITY

All employers, including Grantee/Recipient, that employ subject workers, as defined in ORS 656.027, shall comply with ORS 656.017, and provide workers' compensation insurance coverage for those workers, unless they meet the requirement for an exemption under ORS 656.126(2). Grantee/Recipient shall require and ensure that each of its subcontractors complies with these requirements. If Grantee/Recipient is a subject employer, as defined in ORS 656.023, Grantee/Recipient shall also obtain employers' liability insurance coverage with limits not less than \$500,000 each accident.

If Grantee/Recipient is an employer subject to any other state's workers' compensation law, Contactor shall provide workers' compensation insurance coverage for its employees as required by applicable workers' compensation laws including employers' liability insurance coverage with limits not less than \$500,000 and shall require and ensure that each of its out-of-state subcontractors complies with these requirements.

As applicable, Grantee/Recipient/Recipient shall obtain coverage to discharge all responsibilities and liabilities that arise out of or relate to the Jones Act with limits of no less than \$5,000,000 and/or the Longshoremen's and Harbor Workers' Compensation Act.

COMMERCIAL GENERAL LIABILITY

Grantee/Recipient shall provide Commercial General Liability Insurance covering bodily injury and property damage in a form and with coverage that are satisfactory to the State. This insurance must include personal and advertising injury liability, products and completed operations, contractual liability coverage for the indemnity provided under this contract, and have no limitation of coverage to designated premises, project, or operation. Coverage must be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence and not less than \$2,000,000 annual aggregate limit.

AUTOMOBILE LIABILITY INSURANCE

Required **Not required**

Grantee/Recipient shall provide Automobile Liability Insurance covering Grantee/Recipient's business use including coverage for all owned, non-owned, or hired vehicles with a combined single limit of not less than \$1,000,000 for bodily injury and property damage. This coverage may be written in combination with the Commercial General Liability Insurance (with separate limits for Commercial General Liability and

Automobile Liability). Use of personal automobile liability insurance coverage may be acceptable if evidence that the policy includes a business use endorsement is provided.

PROFESSIONAL LIABILITY

Required **Not required**

Grantee/Recipient shall provide Professional Liability covering any damages caused by an error, omission or any negligent acts related to the services to be provided under this Contract by the Grantee/Recipient and Grantee/Recipient’s subcontractors, agents, officers or employees in an amount not less than \$1,000,000 per claim and not less than \$2,000,000 annual aggregate limit.

If coverage is provided on a claims made basis, then either an extended reporting period of not less than 24 months shall be included in the Professional Liability insurance coverage, or the Grantee/Recipient shall provide Continuous Claims Made coverage as stated below.

EXCESS/UMBRELLA INSURANCE

A combination of primary and excess/umbrella insurance may be used to meet the required limits of insurance. When used, all of the primary and umbrella or excess policies shall provide all of the insurance coverages herein required, including, but not limited to, primary and non-contributory, additional insured, Self-Insured Retentions (SIRs), indemnity, and defense requirements. The umbrella or excess policies shall be provided on a true “following form” or broader coverage basis, with coverage at least as broad as provided on the underlying insurance. No insurance policies maintained by the Additional Insureds, whether primary or excess, and which also apply to a loss covered hereunder, shall be called upon to contribute to a loss until the Contractor’s primary and excess liability policies are exhausted.

If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance.

ADDITIONAL INSURED

All liability insurance, except for Workers’ Compensation, Professional Liability, Pollution Liability and Network Security and Privacy Liability (if applicable), required under this Contract must include an additional insured endorsement specifying the State of Oregon, its officers, employees, and agents as Additional Insureds, but only with respect to Grantee/Recipient’s activities to be performed under this contract. Coverage shall be primary and non-contributory with any other activities to be performed under this Grant.

Regarding Additional Insured status under the General Liability policy, we require additional insured status with respect to liability arising out of ongoing operations and completed operations, but only with respect to Grantee/Recipient’s activities to be performed under this Contract. The Additional Insured endorsement with respect to liability arising out of your ongoing operations must be on or at least as broad as ISO Form CG 20 10 and the Additional Insured endorsement with respect to completed operations must be on or at least as broad as ISO form CG 20 37.

WAIVER OF SUBROGATION

Grantee waives, and must require its first tier contractors and subgrantees waive, rights of subrogation which Grantee, Grantee’s first tier contractors and subgrantees, if any, or any insurer of Grantee may acquire against the Agency or State of Oregon by virtue of the payment of any loss. Grantee must obtain, and require its first tier contractors and subgrantees to obtain, any endorsement that may be necessary to affect this waiver of subrogation, but this provision applies regardless of whether or not the Agency has received a waiver of subrogation endorsement from the Grantee or the Grantee’s insurer(s).

CONTINUOUS CLAIMS MADE COVERAGE

If any of the required liability insurance is on a claims made basis and does not include an extended reporting period of at least 24 months, then Grantee/Recipient shall maintain continuous claims made liability coverage, provided the effective date of the continuous claims made coverage is on or before the effective date of the Grant Agreement, for a minimum of 24 months following the later of:

1. Grantee/Recipient’s completion and Agency’s acceptance of all Services required under the Contract, or
2. Agency or Grantee/Recipient termination of this Contract, or
3. The expiration of all warranty periods provided under this Contract.

CERTIFICATE(S) AND PROOF OF INSURANCE

Grantee/Recipient shall provide to Agency Certificate(s) of Insurance for all required insurance before delivering any Goods and performing any Services required under this Contract. The Certificate(s) shall list the State of Oregon, its officers, employees and agents as a Certificate holder and as an endorsed Additional Insured. The Certificate(s) shall also include all required endorsements or copies of the applicable policy language effecting coverage required by this Contract. If excess/umbrella insurance is used to meet the minimum insurance requirement, the Certificate of Insurance must include a list of all policies that fall under the excess/umbrella insurance. As proof of insurance Agency has the right to request copies of insurance policies and endorsements relating to the insurance requirements in this Contract.

NOTICE OF CHANGE OR CANCELLATION

The Grantee/Recipient or its insurer must provide at least 30 days’ written notice to Agency before cancellation of, material change to, potential exhaustion of aggregate limits of, or non-renewal of the required insurance coverage(s).

INSURANCE REQUIREMENT REVIEW

Grantee/Recipient agrees to periodic review of insurance requirements by Agency under this Contract and to provide updated requirements as mutually agreed upon by Grantee/Recipient and Agency.

STATE ACCEPTANCE

All insurance providers are subject to Agency acceptance. If requested by Agency, Grantee/Recipient shall provide complete copies of insurance policies, endorsements, self-insurance documents and related insurance documents to Agency’s representatives responsible for verification of the insurance coverages required under this Exhibit C.

Additional Coverages That May Apply:

DIRECTORS, OFFICERS AND ORGANIZATION LIABILITY:

Required Not required

Grantee/Recipient shall provide **Directors, Officers and Organization** insurance covering the Grantee/Recipient’s Organization, Directors, Officers, and Trustees actual or alleged errors, omissions, negligent, or wrongful acts, including improper governance, employment practices and financial oversight - including improper oversight and/or use of use of grant funds and donor contributions which includes state or federal funds - with a combined single limit of not less than \$1,000,000 per claim.

PHYSICAL ABUSE AND MOLESTATION INSURANCE COVERAGE:

Required **Not required**

Grantee/Recipient shall provide Abuse and Molestation Insurance in a form and with coverage that are satisfactory to the State covering damages arising out of actual, perceived, or threatened physical abuse, mental injury, sexual molestation, negligent: hiring, employment, supervision, training, investigation, reporting to proper authorities, and retention of any person for whom the Grantee/Recipient is responsible including but not limited to Grantee/Recipient and Grantee/Recipient's employees and volunteers. Policy endorsement's definition of an insured shall include the Grantee/Recipient, and the Grantee/Recipient's employees and volunteers. Coverage shall be written on an occurrence basis in an amount of not less than \$1,000,000 per occurrence and not less than \$3,000,000 annual aggregate. Coverage can be provided by a separate policy or as an endorsement to the commercial general liability or professional liability policies. The limits shall be exclusive to this required coverage. Incidents related to or arising out of physical abuse, mental injury, or sexual molestation, whether committed by one or more individuals, and irrespective of the number of incidents or injuries or the time period or area over which the incidents or injuries occur, shall be treated as a separate occurrence for each victim. Coverage shall include the cost of defense and the cost of defense shall be provided outside the coverage limit.

Board Members

Mon Dec 11, 2023

6:30pm - 8:30pm Board Regular Meeting

Where: DO Boardroom
Calendar: Board Members
Created by: Briana Cortaberria

Tue Dec 12, 2023

8am - 8:30am KOHU Odds & Ends Show

Where: KOHU
Calendar: Board Members
Created by: Briana Cortaberria
Who: Tricia Mooney, kohunews@gmail.com, Dain Gardner

4pm - 9pm B & G Basketball vs Kamiakin

Calendar: Board Members
Created by: Briana Cortaberria

7pm - 8pm SMS Choir Concert

Where: Sandstone Middle School, 400 NE 10th St, Hermiston, OR 97838, USA
Calendar: Board Members
Created by: Briana Cortaberria

Wed Dec 13, 2023

4pm - 5pm Hermiston Education Board Meeting

Calendar: Board Members
Created by: Briana Cortaberria

7pm - 8:30pm HHS Winter Choir Concert

Where: HHS Auditorium
Calendar: Board Members
Created by: Briana Cortaberria

Thu Dec 14, 2023

7am - 8am Board Meeting Debrief

Where: DO
Calendar: Board Members
Created by: Briana Cortaberria

3pm - 5pm G Bowling vs Richland

Calendar: Board Members
Created by: Briana Cortaberria

7pm - 8:30pm HHS Winter Band Concert

Where: HHS Auditorium
Calendar: Board Members
Created by: Briana Cortaberria

Sat Dec 16, 2023

1:30pm - 6:30pm B & G Basketball vs Richland

Calendar: Board Members
Created by: Briana Cortaberria

Tue Jan 2, 2024

4pm - 9pm B & G Basketball vs Hanford

Calendar: Board Members
Created by: Briana Cortaberria

Wed Jan 3, 2024

5pm - 9pm B & G Wrestling vs Walla Walla/Southridge

Calendar: Board Members
Created by: Briana Cortaberria

Board Members

Thu Jan 4, 2024

7am - 8am Board Agenda Review

Where: DO
Calendar: Board Members
Created by: Briana Cortaberria

3pm - 5pm G Bowling vs Walla Walla

Calendar: Board Members
Created by: Briana Cortaberria

Fri Jan 5, 2024

9am - 10am Board Finance Committee

Where: DO
Calendar: Board Members
Created by: Briana Cortaberria

Sat Jan 6, 2024

1:30pm - 6:30pm B & G Basketball vs Chiawana

Calendar: Board Members
Created by: Briana Cortaberria

Mon Jan 8, 2024

6:30pm - 8:30pm Board Regular Meeting

Where: DO Boardroom
Calendar: Board Members
Created by: Briana Cortaberria

Tue Jan 9, 2024

8am - 8:30am KOHU Odds & Ends Show

Where: KOHU
Calendar: Board Members
Created by: Briana Cortaberria
Who: Tricia Mooney, kohunews@gmail.com, Dain Gardner

Wed Jan 10, 2024

4pm - 5pm Hermiston Education Board Meeting

Calendar: Board Members
Created by: Briana Cortaberria

Thu Jan 11, 2024

7am - 8am Board Meeting Debrief

Where: DO
Calendar: Board Members
Created by: Briana Cortaberria

3pm - 5pm G Bowling vs Hanford

Calendar: Board Members
Created by: Briana Cortaberria

6pm - 9pm B & G Wrestling vs Chiawana

Calendar: Board Members
Created by: Briana Cortaberria

Fri Jan 12, 2024

4pm - 9pm B & G Basketball vs Southridge

Calendar: Board Members
Created by: Briana Cortaberria

Board Members

Sat Jan 13, 2024

1:30pm - 6:30pm **B & G Basketball vs Kamiakin**

Calendar: Board Members
Created by: Briana Cortaberria

Wed Jan 17, 2024

3pm - 5pm **G Bowling vs Chiawana (Senior Night)**

Calendar: Board Members
Created by: Briana Cortaberria

Thu Jan 18, 2024

7am - 8am **HAT/HSD Morning Meeting**

Where: DO Boardroom
Calendar: Board Members
Created by: Briana Cortaberria

Fri Jan 19, 2024

4pm - 9pm **B & G Basketball vs Walla Walla**

Calendar: Board Members
Created by: Briana Cortaberria

Mon Jan 22, 2024

6:30pm - 8:30pm **Board Special Meeting**

Where: DO Boardroom
Calendar: Board Members
Created by: Briana Cortaberria

Thu Jan 25, 2024

6pm - 9pm **B & G Wrestling vs Kennewick (Senior Night)**

Calendar: Board Members
Created by: Briana Cortaberria

Fri Jan 26, 2024

4pm - 9pm **B & G Basketball vs Pasco (Senior Night)**

Calendar: Board Members
Created by: Briana Cortaberria

Mon Jan 29, 2024

6pm - 7pm **Listening & Learning Session**

Where: DO Boardroom
Calendar: Board Members
Created by: Briana Cortaberria

Fri Feb 2, 2024

9am - 10am **Board Finance Committee**

Where: DO
Calendar: Board Members
Created by: Briana Cortaberria

Sat Feb 3, 2024

6pm - 9pm **HEF Dinner & Auction**

Calendar: Board Members
Created by: Briana Cortaberria

Sun	Mon	Tue	Wed	Thu	Fri	Sat
3	4 ● 9am - Board Finance Committee @ DO	5 ● 7am - Board Agenda Review @ DO 4pm - B & G Basketball vs Sunnyside	6	7 ● 7:30pm - ALMS Winter Band Concert	8	9 1:30pm - B & G Basketball vs Kennewick
10	11 ● 6:30pm - Board Regular Meeting @ DO	12 ● 8am - KOHU Odds & Ends Show @ 4pm - B & G Basketball vs Kamiakin ● 7pm - SMS Choir Concert @	13 4pm - Hermiston Education Board ● 7pm - HHS Winter Choir Concert @	14 ● 7am - Board Meeting Debrief @ DO 3pm - G Bowling vs Richland ● 7pm - HHS Winter Band Concert @	15	16 1:30pm - B & G Basketball vs Richland
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31	1	2 4pm - B & G Basketball vs Hanford	3 5pm - B & G Wrestling vs Walla	4 ● 7am - Board Agenda Review @ DO 3pm - G Bowling vs Walla Walla	5 ● 9am - Board Finance Committee @ DO	6 1:30pm - B & G Basketball vs Chiawana

Sun	Mon	Tue	Wed	Thu	Fri	Sat
31	1	2 4pm - B & G Basketball vs Hanford	3 5pm - B & G Wrestling vs Walla	4 7am - Board Agenda Review @ DO 3pm - G Bowling vs Walla Walla	5 9am - Board Finance Committee @ DO	6 1:30pm - B & G Basketball vs Chiawana
7	8 6:30pm - Board Regular Meeting @ DO	9 8am - KOHU Odds & Ends Show @	10 4pm - Hermiston Education Board	11 7am - Board Meeting Debrief @ DO 3pm - G Bowling vs Hanford 6pm - B & G Wrestling vs Chiawana	12 4pm - B & G Basketball vs Southridge	13 1:30pm - B & G Basketball vs Kamiakin
14	15	16	17 3pm - G Bowling vs Chiawana (Senior)	18 7am - HAT/HSD Morning Meeting @	19 4pm - B & G Basketball vs Walla Walla	20
21	22 6:30pm - Board Special Meeting @ DO	23	24	25 6pm - B & G Wrestling vs Kennewick	26 4pm - B & G Basketball vs Pasco (Senior)	27
28	29 6pm - Listening & Learning Session @	30	31	1	2 9am - Board Finance Committee @ DO	3 6pm - HEF Dinner & Auction

Sun	Mon	Tue	Wed	Thu	Fri	Sat
28	29 ● 6pm - Listening & Learning Session @	30	31	1	2 ● 9am - Board Finance Committee @ DO	3 6pm - HEF Dinner & Auction
4	5	6	7	8 ● 7am - Board Agenda Review @ DO	9	10
11	12 ● 6:30pm - Board Regular Meeting @ DO	13 ● 8am - KOHU Odds & Ends Show @	14 4pm - Hermiston Education Board	15 ● 7am - Board Meeting Debrief @ DO ● 7am - HAT/HSD Morning Meeting @	16	17
18	19	20	21	22	23	24
25	26 ● 6:30pm - Board Special Meeting @ DO	27	28	29	1 ● 9am - Board Finance Committee @ DO	2

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

November 27, 2023

9.0 EXECUTIVE SESSION

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

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

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

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

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