

Special Board Meeting - Online Only

Thursday, December 15, 2022 7:00 PM

<https://meet.google.com/dce-snpa-vou>

A. **Call Meeting to Order**

B. **Presentation**

B.1. Cockburn & McClintock, LLC

C. **Adjourn**

Cockburn & McClintock, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

116 SOUTHEAST SECOND STREET
P.O. BOX 1579
PENDLETON, OREGON 97801
(541) 276-3521, FAX (541) 276-3545

MEMBERSHIPS

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

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

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

We have audited the modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla School District #6R (the District) for the fiscal year ended June 30, 2022. 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 20, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the fiscal year ended June 30, 2022. We noted no transactions entered into by the District during the fiscal 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 estimates affecting the District's financial statements were:

- Management's estimate of the cost of capital assets to be capitalized is based on the historical or estimated historical cost greater than or equal to the established threshold value of \$5,000.
- Management's estimate of the useful lives and methods of depreciable capital assets is based on the length of time it is believed that those assets will provide some economic benefit in the future.

- Management’s estimate of reserves established, funded, and reported in the general fund as restricted or committed fund balance based on their interpretation of GASBS No. 54.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure of Stewardship, Compliance, and Accountability in Note 2 to the financial statements conveying information relating to compliance with laws.
- The disclosure of Long-Term Debt Obligations in Note 6 to the financial statements presenting the existing obligations of the District.
- The disclosure of Fund Balance Reporting in Note 9 to the financial statements discussing the impact of the adoption of GASB Statement No. 54 *Fund Balance Reporting and Governmental Fund Type Definitions*, to the presentation of the governmental fund financial statements.
- The disclosure of Contingencies in Note 13 to the financial statements discussing future uncertainties of the District due to a substantial portion of operating funding that is received from the State of Oregon and potential liabilities due to any costs which may become questioned by grantor agencies.
- The disclosure of Evaluation of Subsequent Events in Note 14 to the financial statements discussing significant events that occurred after June 30, 2022 but before the date the financial statements were available to be issued.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. No such misstatements were noted during the audit.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 29, 2022.

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 the governmental unit’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 the District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We have audited the District in compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District’s major federal programs for the fiscal year ended June 30, 2022. The results of that audit are provided to you in our *Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance* dated November 29, 2022.

Other Matters

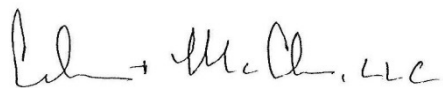
We were engaged to report on the combining nonmajor fund financial statements, budgetary comparison schedules, and other financial schedules which accompany the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the management’s discussion and analysis, which accompany the financial statements but are not required supplementary information. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Cockburn & McClintock, LLC". The signature is fluid and cursive, with the company name written in a stylized, connected script.

Cockburn & McClintock, LLC

Pendleton, Oregon

November 29, 2022

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Financial Statements
June 30, 2022

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

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

District Officials
Fiscal Year Ended June 30, 2022

<u>Elected Officials:</u>	<u>Address</u>	<u>Term Expires</u>
Travis Eynon <i>Board Director</i>	P.O. Box 1535 Umatilla, Oregon 97882	2025
Jon Lorence <i>Board Chair</i>	81670 Oxbow Lane Umatilla, Oregon 97882	2023
Toby Cranston <i>Board Vice-Chair</i>	80935 Cooney Lane Hermiston, Oregon 97838	2023
Veronica Gutierrez <i>Board Director</i>	221 Walla Walla Street Umatilla, Oregon 97882	2023
Jorge Meza <i>Board Director</i>	2677 Blue Jay St. Umatilla, Oregon 97882	2025
Lesly Claustro-Sanguino <i>Board Director</i>	107 Deschutes Street Umatilla, Oregon 97882	2025
Josiah Barron <i>Board Director</i>	457 Stephens Ave. Umatilla, Oregon 97882	2025
<u>Appointed Officials:</u>		
Heidi Sipe <i>Superintendent and Clerk</i>	Kim Gilsdorf <i>Business Manager and Deputy Clerk</i>	
Bob Lorence <i>High School Principal</i>	Rick Cotterell <i>Middle School Principal</i>	Nicole Coyle <i>Elementary School Principal</i>

District Contact Information:

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

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Table of Contents
Fiscal Year Ended June 30, 2022

	<u>Page</u>
<u>FINANCIAL SECTION:</u>	
Independent Auditor's Report	1-3
<i>Other Information:</i>	
Management's Discussion and Analysis	4-10
<i>Basic Financial Statements:</i>	
District-Wide Financial Statements:	
Exhibit 1 Statement of Net Position - Modified Cash Basis	11
Exhibit 2 Statement of Activities - Modified Cash Basis	12
Fund Financial Statements:	
Exhibit 3 Balance Sheet - Governmental Funds - Cash Basis	13
Exhibit 4 Reconciliation of the Governmental Funds Balance Sheet (Cash Basis) to the Statement of Net Position (Modified Cash Basis)	14
Exhibit 5 Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds - Cash Basis	15
Exhibit 6 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances (Cash Basis) to the Statement of Activities (Modified Cash Basis)	16
Exhibit 7 Budgetary Comparison Statement - General Fund	17
Exhibit 8 Budgetary Comparison Statement - Child Nutrition Fund	18
Notes to the Financial Statements	19-41
<i>Supplementary Information:</i>	
Combining and Individual Nonmajor Fund Financial Statements:	
Combining Balance Sheet - Nonmajor Governmental Funds - Cash Basis	42-45
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance - Nonmajor Governmental Funds - Cash Basis	46-49
Budgetary Comparison Schedules:	
Fund #203 - CTE Career Path Fund	50
Fund #204 - Umatilla Sports Complex Fund	51
Fund #205 - OR Top Fund	52
Fund #206 - Medicaid Claiming Fund	53
Fund #207 - SB 1149 Fund	54
Fund #210 - ECIA Title I Fund	55
Fund #211 - ESSA Title IA Fund	56
Fund #212 - ECIA Title IIA Grant Fund	57
Fund #214 - ECIA Title III Fund	58
Fund #216 - Safe & Drug-Free Schools Fund	59
Fund #217 - 21st CCLC Fund	60
Fund #218 - Outdoor School Fund	61
Fund #219 - Title VIB REAP Fund	62
Fund #221 - Title IC Migrant Education Fund	63
Fund #223 - Children's Reading Foundation Grant Fund	64
Fund #224 - IDEA Fund	65
Fund #225 - IDEA Reauthorization Grant Fund	66
Fund #227 - GEAR-UP Grant Fund	67

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Table of Contents
Fiscal Year Ended June 30, 2022

	<u>Page</u>
<u>FINANCIAL SECTION (Continued):</u>	
<i>Supplementary Information (Continued):</i>	
Budgetary Comparison Schedules (Continued):	
Fund #230 - CARES Act ESSSER Grant Fund	68
Fund #235 - CARES Act ESSER II Grant Fund	69
Fund #236 - CARES Act ESSER III Grant Fund	70
Fund #239 - High School Success Grant Fund	71
Fund #243 - Oregon First Robotics Grant Fund	72
Fund #251 - Farm to School Fund	73
Fund #255 - Student Investment Account Fund	74
Fund #258 - Youth Transition Fund	75
Fund #259 - Summer Academic Support Fund	76
Fund #261 - Education Project Grant Fund	77
Fund #267 - Oregon Healthily Schools Grant Fund	78
Fund #284 - Daycare Center Fund	79
Fund #285 - McNary Heights Elementary School Associated Student Body Fund	80
Fund #290 - Clara Brownell Middle School Associated Student Body Fund	81
Fund #295 - Umatilla High School Associated Student Body Fund	82
Fund #299 - Miscellaneous Grants Fund	83
Fund #302 - Debt Service Fund	84
Fund #303 - OPERS UAL Debt Service Fund	85
Fund #451 - Capital Projects Fund	86
Fund #452 - 2016 GO Bond Capital Projects Fund	87
Fund #453 - Construction Excise Tax Fund	88
Other Financial Schedules:	
Supplemental Information Required by the Oregon Department of Education	89-94
<u>COMPLIANCE SECTION:</u>	
Independent Auditor's Report Required By Oregon State Regulations	95-96
Independent Auditor's Report on Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	97-98
Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required By the Uniform Guidance	99-101
Schedule of Expenditures of Federal Awards	102-103
Notes to the Schedule of Expenditures of Federal Awards	104
Schedule of Findings and Questioned Costs	105-106

FINANCIAL SECTION

Cockburn & McClintock, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

INDEPENDENT AUDITOR'S REPORT

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

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla School District #6R (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Umatilla School District #6R as of June 30, 2022, and the respective changes in financial position—modified cash basis and the related budgetary comparison for the General Fund and Child Nutrition Fund, thereof for the fiscal year then ended in accordance with the basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter-Basis of Accounting

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

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with modified cash basis of accounting described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Report on Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The management's discussion and analysis, combining nonmajor fund financial statements, budgetary comparison schedules, and other financial schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, budgetary comparison schedules, other financial schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Reports on Other Legal and Regulatory Requirements


Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Other Reporting Required by Oregon Minimum Standards

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated November 29, 2022 on our consideration of the District's compliance with the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-320. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Cockburn & McClintock, LLC



Kylie M. McClintock, CPA
Licensed Municipal Auditor

Pendleton, Oregon
November 29, 2022

Other Information:
Management's Discussion and Analysis

Umatilla School District #6R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022

As management of Umatilla School District #6R, we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information in the District's financial statements, which follow this narrative.

FINANCIAL HIGHLIGHTS

- The assets of the District exceed its liabilities at June 30, 2022 by \$4.1 million. Of this amount, \$11.2 million represents the District's net investment in capital assets, \$1.5 million is restricted and the *deficit* of \$8.6 million is unrestricted. The primary change in the unrestricted deficit is the \$12.8 million in pension bonds reported in the statement of net position. Prior to factoring in the balance of these bonds, the net position returns to a positive \$4.2 million.
- The District's total net position decreased by \$8.3 million for the fiscal year. This reduction is entirely attributable to the issuance of pension bonds to pay down a portion of the District's unfunded actuarial liability with Oregon Public Employees Retirement System (PERS). Pension bond proceeds of \$10.6 million were remitted to PERS to pay down the liability and are reflected as OR PERS UAL Paydown Disbursement in the Statement of Activities for the year ended June 30, 2022. Without this cash-basis expense, the change in net position would have been an increase of \$2.3 million.
- At June 30, 2022, the District's governmental funds reported combined ending fund balances of nearly \$5.7 million, an increase of \$1.6 million from the prior year. Property tax collections improved significantly with the economic growth in the area. Additionally, Federal Emergency Management Agency funds received offset the flood expenditures from the prior year. Of the total amount, \$87 thousand is available for spending at the district's discretion.
- As noted above, the District elected to participate in a pooled bonding program to pay off a portion of their PERS unfunded actuarial accounting liability. The pension bonds were issued on August 19, 2021, and first principal payment was redeemed June 30, 2022. The bonds mature June 30, 2040. The projected present value of savings is expected to be \$4.5 million over the life of the bonds.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$556 thousand or 3.4% of total general fund expenditures for the fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This management discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) District-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. In addition to the basic financial statements, this report also contains supplementary information that will enhance the reader's understanding of the financial condition of the District.

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

The next statements (Exhibits 3 through 6) are Fund Financial Statements. These statements focus on the activities of the individual parts of the District. These statements provide more detail than the District-wide

Umatilla School District #6R
MANAGEMENT’S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022

statements. There are two parts to the Fund Financial Statements: the governmental funds statements and the budgetary comparison statements.

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

DISTRICT-WIDE FINANCIAL STATEMENTS – The District-wide financial statements are designed to provide readers with a broad overview of the District’s finances, similar in format to financial statements of a private-sector business. The District-wide statements provide short and long-term information about the District’s financial status as a whole. These statements include:

- . The Statement of Net Position – The statement of net position presents information on all of the assets and liabilities of the District at year-end. Net position is what remains after the liabilities have been paid or otherwise satisfied. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- . The Statement of Activities – The statement of activities presents information showing how the net position of the District changed over the year by tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs.

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

FUND FINANCIAL STATEMENTS – The fund financial statements provide a more detailed look at the District’s most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Umatilla School District #6R, like other governmental entities in the State of Oregon, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the Oregon Revised Statutes.

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

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

The District maintains 41 individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balance – Cash Basis. The General Fund and Child Nutrition Fund are considered “major” funds under the GASB 34 “major” fund focus. The other 39 governmental funds are reported separately in the Governmental Funds Financial Statements under the heading “Nonmajor Governmental Funds” if they have revenue or expenditure activity. Individual fund financial data for each of the Nonmajor governmental funds is provided as Supplementary Information.

**Umatilla School District #6R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022**

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

NOTES TO THE FINANCIAL STATEMENTS – The notes provide additional information that is essential to a full understanding of the data provided in the District-wide and fund financial statements. The notes to the financial statements can be found on pages 19-41 of this report.

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

Additional Supplementary Information on pages 50-88 reflects budgetary comparison schedules, individually, of all District Non-Major Funds for the fiscal year ending June 30, 2022.

DISTRICT-WIDE FINANCIAL ANALYSIS

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

	Net Position		
	June 30, 2022	June 30, 2021	Increase / (Decrease)
<u>Assets</u>			
Cash and Cash Equivalents	\$ 5,679,157	\$ 4,077,908	\$ 1,601,249
Capital Assets, Net			
Land	139,265	139,265	-
Construction in Progress	33,304	-	33,304
District Buildings and Improvements	22,382,983	23,251,764	(868,781)
Equipment and Vehicles	1,073,230	1,165,948	(92,718)
Total Assets	29,307,939	28,634,885	673,054
<u>Deferred Outflows of Resources</u>			
Deferred Charge on Refunding, Net	6,654	19,985	(13,331)
<u>Liabilities</u>			
Current Portion of Debt	1,968,142	1,433,811	534,331
Long-Term Debt	22,846,797	14,374,939	8,471,858
Total Liabilities	24,814,939	15,808,750	9,006,189
<u>Deferred Inflows of Resources</u>			
Deferred Premium on Refunding, Net	351,949	430,687	(78,738)
<u>Net Position</u>			
Net Investment in Capital Assets	11,258,548	10,982,525	276,023
Restricted for Debt Service	232,991	230,268	2,723
Restricted for Other Purposes	1,287,103	723,482	563,621
Unrestricted (Deficit)	(8,630,937)	479,158	(9,110,095)
Total Net Position	\$ 4,147,705	\$ 12,415,433	\$ (8,267,728)

**Umatilla School District #6R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022**

DISTRICT-WIDE FINANCIAL ANALYSIS (Continued)

As noted earlier, net position may serve over time as one useful indicator of a District's financial condition. The assets of the District exceeded liabilities by \$4.1 million as of June 30, 2022. The net position is concentrated in cash and capital assets. Capital improvements mostly consisted of parking lot renovations at McNary Heights Elementary and the District Office and major repairs to the bleacher system and elevator at Umatilla High School. In addition, there were moderate updates performed on the tennis courts. The District uses the capital assets to provide services to students, staff and other District residents; consequently, these assets are not available for future spending. The District does carry current and long-term debt related to capital assets and the State pension program.

Change in Net Position

	June 30, 2022	June 30, 2021	Increase / (Decrease)
<u>Revenues</u>			
Program Revenues:			
Charges for Services	\$ 187,360	\$ 69,610	\$ 117,750
Operating Grants and Contributions	6,323,055	3,877,631	2,445,424
Capital Grants and Contributions	394,399	-	394,399
General Revenues:			
Property Taxes	5,511,395	4,745,080	766,315
Revenue In Lieu of Taxes	-	12,272	(12,272)
State School Fund	12,464,034	12,251,354	212,680
County / Common School Aid	192,181	173,589	18,592
Unrestricted Federal Funds	2,830	18,678	(15,848)
Earnings on Investments	38,393	49,298	(10,905)
Other Revenue	162,018	251,393	(89,375)
Total Revenues	25,275,665	21,448,905	3,826,760
<u>Expenses</u>			
Instruction	13,463,362	11,744,273	1,719,089
Support Services	7,714,829	6,235,084	1,479,745
Enterprise and Community Services	1,305,222	1,385,297	(80,075)
Facilities Acquisition and Construction	66,677	180,930	(114,253)
OR PERS UAL Paydown Disbursement	10,553,228	-	10,553,228
Debt Service - Interest	440,075	149,721	290,354
Total Expenses	33,543,393	19,695,305	13,848,088
Change in Net Position	(8,267,728)	1,753,600	(10,021,328)
Net Position, Beginning	12,415,433	10,661,833	1,753,600
Net Position, Ending	\$ 4,147,704	\$ 12,415,433	\$ (8,267,728)

Umatilla School District #6R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022

DISTRICT-WIDE FINANCIAL ANALYSIS (Continued)

The significant variances in the District's net position for the year ended June 30, 2022 are as follows:

- The continuance of COVID-19 federal grant funds has afforded the District in hiring additional licensed positions, certified roaming substitutes, and elementary assistants in every classroom, addressing student learning loss because of the pandemic. The corresponding increase in Instruction and Support Services substantiates the significant growth in filling positions, as well as honoring the negotiated employment contracts. Improved property tax collections are the result of the economic growth in the region.
- As noted earlier, the District sold pension bonds to pay off a portion of their unfunded actuarial liability, and is the most substantial change in the net position. The sale of those bonds also resulted in lower PERS rates to 10.14% for Tier 1/Tier 2 employees and 7.03% for OPSRP employees.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

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

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

At June 30, 2022, the District's governmental funds reported a combined ending fund balance of nearly \$5.7 million, an increase of \$1.6 million in comparison with the prior year.

The General Fund, which is the chief operating fund of the District, had a fund balance of \$4.6 million at June 30, 2022 compared to \$3.9 million the previous year. Improved property tax collections primarily contributed to the increase. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$556 thousand.

The Child Nutrition Fund is the largest of the District's Special Revenue funds. As of June 30, 2022, the restricted fund balance totaled \$614 thousand.

The majority of the District's activities in the Non-Major Governmental Funds occur in the Special Revenue Funds. Special Revenue Funds account for revenues and expenditures of funds restricted for specific programs and equipment. Sources of these funds are grants from public and private entities. The programs funded are primarily from federal Title grants, federal COVID-19 relief grants and student body fund raising. The Non-Major Governmental Funds ended the year with a fund balance totaling \$436 thousand.

**Umatilla School District #6R
MANAGEMENT’S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022**

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund budget is primarily driven by the State School Support, which depends heavily on property tax collections, the State School Fund and District enrollment. The State School Fund – General Support provided 74% of the District’s program resources in the General Fund. With property taxes and other formula revenue, the percentage rises to 99%. In the first year of the 2021-23 biennium, the District received 49% of a \$9.3 billion State School Fund allocation, and the 2021-2022 enrollment dropped to 1,362 with approximately 52 less students compared to the prior year’s enrollment of 1,414. The decline in enrollment is consistent with other K-12 districts around the state.

Improved salaries and benefits were honored through negotiated agreements for current staff. PERS rates decreased to 19.88% from 24.08% for Tier 1/Tier 2 employees and decreased to 16.77% from 18.63% for OPSRP employees. After the District’s successful pension bond sale in August 2021, PERS rates were reduced further to 10.14% for Tier 1/Tier 2 employees and 7.03% for OPSRP employees.

As COVID-19 case numbers began declining in Umatilla County and restrictions were slowly lifted, in-person instruction returned at the beginning of the school year. The learning environment for teachers, staff and students was much improved from the previous school year. Athletic seasons returned with normal schedules.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District had \$23.6 million invested in a broad range of capital assets, including land, buildings and furnishing, fixtures and equipment. This amount represents a net decrease (including additions, deletions, and depreciation) of \$928 thousand from the previous year.

There were minimal additions to District Buildings and Improvements. The most notable of these were \$71,661 in parking lot improvements at McNary Heights Elementary and District Office, \$29,062 in elevator and gym bleacher upgrades at Umatilla High School, as well as \$26,423 in tennis court reparations. The decrease in net capital assets is due to depreciation of assets exceeding current year additions.

Capital Assets, Net of Accumulated Depreciation

	June 30, 2022	June 30, 2021	Increase / (Decrease)
Land	\$ 139,265	\$ 139,265	\$ -
Construction in Progress	33,304	-	33,304
District Buildings and Improvements	22,382,983	23,251,764	(868,781)
Vehicles and Equipment	1,073,230	1,165,948	(92,718)
Total	\$ 23,628,782	\$ 24,556,977	\$ (928,195)

**Umatilla School District #6R
MANAGEMENT’S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2022**

Debt Administration

As shown in the table below, at the end of this year, the District had \$24.8 million of outstanding debt, which includes the new pension obligation bond of \$10.4 million. The District paid all of the required debt payments according to the debt instruments. See Note 5 of the Notes to the Financial Statements for more information on long-term debt obligations.

Outstanding Long-Term Debt Obligations

	June 30, 2022	June 30, 2021	Increase / (Decrease)
Series 1998 GO Refunding Bonds	\$ 1,175,000	\$ 1,615,000	\$ (440,000)
Series 2015 Refunding Bonds	-	590,000	(590,000)
Series 2017 GO Bonds	10,496,824	10,496,824	-
2003 Limited Tax Pension Bonds	2,350,000	2,645,000	(295,000)
2021A Pension Bonds	10,440,000	-	10,440,000
TEQ Lease	353,115	461,926	(108,811)
Total	\$ 24,814,939	\$ 15,808,750	\$ 9,006,189

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

In the second year of the 2021-23 biennium, the District’s 2022-2023 budget is supported by 51% of the State’s Basic School Support. The District continues to utilize federal funding (COVID-19) granted in the previous year, and has largely benefited from improved funding of state grants through the Student Investment Act and an initiative from the Governor for summer school. These supplementary funds are imperative in addressing learning loss and providing enhancements to instructional programming, thus increasing student performance.

The 2022-2023 budget was based on an average of 1,344 enrolled students since student enrollment was trending downward in 2021-22. Enrollment had declined to 1,360 down from 1,400 in 2020-21, due in large part to remote versus in person learning and parental concerns over safety related to COVID-19.

The extension of the additional state and federal funds help offset the lower enrollment, and the 2022-2023 budget honored negotiated agreements to salaries and health insurance for all staff. After the sale of PERS bonds in August 2021, PERS rates remain flat for the second half of the 2021-23 biennium at 10.14% on Tier 1/Tier 2 and 7.03% on OPSRP.

REQUESTS FOR INFORMATION

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the District’s finances and to demonstrate the District’s accountability. Questions concerning any of the information provided in this report or request for additional information should be addressed to the District’s Business Manager at 1001 Sixth Street, Umatilla, Oregon 97882.

Basic Financial Statements

District-Wide Financial Statements

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Statement of Net Position - Modified Cash Basis
June 30, 2022

	<u>Governmental Activities</u>
<u>Assets</u>	
Current Assets:	
Cash and Cash Equivalents	\$ <u>5,679,157</u>
Noncurrent Assets:	
Capital Assets, Net	
Land	139,265
Construction in Progress	33,304
District Buildings and Improvements	22,382,983
Equipment and Vehicles	<u>1,073,230</u>
Total Noncurrent Assets	<u>23,628,782</u>
Total Assets	<u>29,307,939</u>
<u>Deferred Outflows of Resources</u>	
Deferred Charge on Refunding, Net	<u>6,654</u>
<u>Liabilities</u>	
Current Liabilities:	
Current Portion of Long-Term Debt	1,968,142
Noncurrent Liabilities:	
Bonds Payable Due in More Than One Year	<u>22,846,797</u>
Total Liabilities	<u>24,814,939</u>
<u>Deferred Inflows of Resources</u>	
Premium Received on Debt Refunding, Net	<u>351,949</u>
<u>Net Position</u>	
Net Investment in Capital Assets	11,258,548
Restricted for Debt Service	232,991
Restricted for Other Purposes	1,287,103
Unrestricted (Deficit)	<u>(8,630,937)</u>
Total Net Position	\$ <u>4,147,705</u>

The accompanying notes are an integral part of the financial statements

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Statement of Activities - Modified Cash Basis
Fiscal Year Ended June 30, 2022

Functions / Programs:	Expenses	Program Revenues			Net (Expense) / Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction:					
Regular Programs	\$ 9,521,794	\$ 101,098	\$ 2,017,583	\$ -	\$ (7,403,113)
Special Programs	3,941,568	-	2,075,644	-	(1,865,924)
Total Instruction	13,463,362	101,098	4,093,227	-	(9,269,037)
Support Services:					
Student Support Services	793,591	-	59,078	-	(734,513)
Instructional Staff Support	1,149,437	-	619,900	-	(529,537)
General Administration	636,099	-	-	-	(636,099)
School Administration	1,159,229	-	-	-	(1,159,229)
Business Support Services	2,858,799	-	-	-	(2,858,799)
Central Activities	1,117,674	-	191,762	-	(925,912)
Total Support Services	7,714,829	-	870,740	-	(6,844,089)
Enterprise and Community Services	1,305,222	86,262	1,359,088	-	140,128
Facilities Acquisition and Construction	66,677	-	-	394,399	327,722
OR PERS UAL Paydown Disbursement	10,553,228	-	-	-	(10,553,228)
Debt Service - Interest	440,075	-	-	-	(440,075)
Total Governmental Activities	\$ 33,543,393	\$ 187,360	\$ 6,323,055	\$ 394,399	(26,638,579)
General Revenues:					
Property Taxes for General Purposes					4,364,711
Property Taxes for Debt Service					1,048,711
Property Taxes for Capital Needs					97,973
State School Fund - General Support					12,464,034
County / Common School Aid					192,181
Unrestricted Federal Funds					2,830
Earnings on Investments					38,393
Other Revenue					162,018
Total General Revenues					18,370,851
Change in Net Position					(8,267,728)
Net Position, Beginning					12,415,433
Net Position, Ending					\$ 4,147,705

The accompanying notes are an integral part of the financial statements

Fund Financial Statements

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

**Balance Sheet - Cash Basis
Governmental Funds
June 30, 2022**

	<u>General Fund</u>	<u>Child Nutrition Fund #250</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 4,159,063	\$ 614,666	\$ 905,428	\$ 5,679,157
Due From Other Funds	<u>469,538</u>	<u>-</u>	<u>-</u>	<u>469,538</u>
Total Assets	<u>\$ 4,628,601</u>	<u>\$ 614,666</u>	<u>\$ 905,428</u>	<u>\$ 6,148,695</u>
<u>Liabilities and Fund Balances</u>				
Liabilities:				
Due To Other Funds	\$ -	\$ -	\$ 469,538	\$ 469,538
Fund Balances:				
Spendable:				
Restricted	-	614,666	905,428	1,520,094
Assigned	4,072,300	-	-	4,072,300
Unassigned	<u>556,301</u>	<u>-</u>	<u>(469,538)</u>	<u>86,763</u>
Total Fund Balances	<u>4,628,601</u>	<u>614,666</u>	<u>435,890</u>	<u>5,679,157</u>
Total Liabilities and Fund Balances	<u>\$ 4,628,601</u>	<u>\$ 614,666</u>	<u>\$ 905,428</u>	<u>\$ 6,148,695</u>

The accompanying notes are an integral part of the financial statements

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Reconciliation of the Governmental Funds Balance Sheet (Cash Basis)
to the Statement of Net Position (Modified Cash Basis)
June 30, 2022

Total Fund Balances - Governmental Funds		\$ 5,679,157
<p>Capital Assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund financial statements. Amounts reported for governmental activities in the Statement of Net Position:</p>		
Governmental Capital Assets	\$ 36,604,207	
Governmental Accumulated Depreciation	<u>(12,975,425)</u>	23,628,782
<p>The difference in the carrying value of refunded debt and its reacquisition price is deferred and amortized over the life of the bonds in the Statement of Net Position, and are not reported in the fund financial statements</p>		
		6,654
<p>Premiums received on issuance of bonds are amortized over the life of the bonds in the Statement of Net Position and are not reported in the fund financial statements</p>		
		(351,949)
<p>Certain liabilities not due in the current year are not reported as governmental fund liabilities. These liabilities consist of:</p>		
Capital Lease Obligation	(353,115)	
OPERS UAL Bonds	(12,790,000)	
General Obligation Bonds	<u>(11,671,824)</u>	<u>(24,814,939)</u>
Total Net Position - Governmental Activities		\$ <u>4,147,705</u>

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Governmental Funds
Fiscal Year Ended June 30, 2022

	General Fund	Child Nutrition Fund #250	Nonmajor Governmental Funds	Total Governmental Funds
<u>Revenues</u>				
Property Taxes	\$ 4,356,783	\$ -	\$ 1,046,818	\$ 5,403,601
Other Local Taxes	-	-	97,973	97,973
Intergovernmental	12,683,378	1,342,082	5,294,853	19,320,313
Food Service Sales	-	21,984	-	21,984
Charges for Services	-	-	1,060,869	1,060,869
Contributions and Donations	6,681	-	59,324	66,005
Earnings on Investments	36,013	-	2,379	38,392
Other Revenue	114,010	171	39,253	153,434
	<u>17,196,865</u>	<u>1,364,237</u>	<u>7,601,469</u>	<u>26,162,571</u>
<u>Expenditures</u>				
Current:				
Instruction:				
Regular Programs	7,706,527	-	1,823,604	9,530,131
Special Programs	2,415,978	-	1,535,681	3,951,659
	<u>10,122,505</u>	<u>-</u>	<u>3,359,285</u>	<u>13,481,790</u>
Support Services:				
Student Support Services	734,261	-	51,820	786,081
Instructional Staff Support	373,232	-	780,818	1,154,050
General Administration	629,198	-	-	629,198
School Administration	1,168,296	-	-	1,168,296
Business Support Services	2,685,780	-	56,018	2,741,798
Central Activities	548,284	-	578,934	1,127,218
	<u>6,139,051</u>	<u>-</u>	<u>1,467,590</u>	<u>7,606,641</u>
Enterprise and Community Services	2,696	1,130,649	113,656	1,247,001
Facilities Acquisition and Construction	-	-	66,677	66,677
Capital Outlay	144,563	-	79,526	224,089
Debt Service:				
Principal	-	-	1,590,000	1,590,000
Interest	-	-	505,488	505,488
	<u>-</u>	<u>-</u>	<u>2,095,488</u>	<u>2,095,488</u>
	<u>16,408,815</u>	<u>1,130,649</u>	<u>7,182,222</u>	<u>24,721,686</u>
Change in Fund Balances Before Other Financing Sources / (Uses)	788,050	233,588	419,247	1,440,885
Other Financial Sources / (Uses):				
Insurance Proceeds	8,586	-	-	8,586
Bond Proceeds to Oregon PERS	-	-	(10,553,228)	(10,553,228)
Bond Proceeds	-	-	10,705,000	10,705,000
Transfer (to) / from Other Funds	(146,175)	-	146,175	-
	<u>(137,589)</u>	<u>-</u>	<u>297,947</u>	<u>160,358</u>
Net Change in Fund Balances	650,461	233,588	717,194	1,601,243
Fund Balances, Beginning	3,978,140	381,078	(281,304)	4,077,914
Fund Balances, Ending	<u>\$ 4,628,601</u>	<u>\$ 614,666</u>	<u>\$ 435,890</u>	<u>\$ 5,679,157</u>

The accompanying notes are an integral part of the financial statements

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes
in Fund Balances (Cash Basis) to the Statement of Activities (Modified Cash Basis)
Fiscal Year Ended June 30, 2022**

Net Change in Fund Balances - Total Government Funds	\$	1,601,243
<p>The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.</p>		
Capital outlay reported in governmental fund financial statements	\$	224,089
Depreciation expense reported in the Statement of Activities		<u>(1,152,284)</u>
Amount by which depreciation expense exceeds capital outlay.		(928,195)
<p>The difference in the carrying value of refunded debt and its reacquisition price is deferred and amortized over the bond repayment period in the Statement of Activities and is reported as an expenditure in governmental funds</p>		
		(13,325)
<p>Premiums received on issuance of bonds are amortized over the life of the bonds in the Statement of Activities and are reported as expenditures in the governmental funds</p>		
		78,738
<p>Issuance of long-term debt is recorded as an other financing source in the governmental fund financial statements and is an increase in long-term debt liability in the Statement of Net Position.</p>		
		(10,705,000)
<p>Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction of long-term debt in the Statement of Net Position and does not affect the Statement of Activities.</p>		
The amount of long-term debt principal payments in the current year		<u>1,698,811</u>
Change in Net Position - Governmental Activities	\$	<u><u>(8,267,728)</u></u>

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Statement
General Fund
Fiscal Year Ended June 30, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Revenues</u>				
Property Taxes	\$ 3,650,300	\$ 3,650,300	\$ 4,356,783	\$ 706,483
Intergovernmental	12,520,000	12,520,000	12,683,378	163,378
Charges for Services	27,000	27,000	-	(27,000)
Contributions and Donations	500	500	6,681	6,181
Earnings on Investments	40,000	40,000	36,013	(3,987)
Other Revenue	35,000	35,000	114,010	79,010
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Revenues	16,272,800	16,272,800	17,196,865	924,065
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Expenditures</u>				
Instruction	11,925,363	11,925,363	10,133,375	1,791,988
Support Services	7,017,740	7,017,740	6,272,744	744,996
Enterprise & Community Services	2,697	2,697	2,696	1
Contingencies	662,000	662,000	-	662,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	19,607,800	19,607,800	16,408,815	3,198,985
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Change in Fund Balance Before Other Financing Sources / (Uses)	<u>(3,335,000)</u>	<u>(3,335,000)</u>	<u>788,050</u>	<u>4,123,050</u>
Other Financial Sources / (Uses):				
Insurance Proceeds	-	-	8,586	8,586
Transfers from Other Funds	-	-	18,825	18,825
Transfer to Other Funds	<u>(165,000)</u>	<u>(165,000)</u>	<u>(165,000)</u>	<u>-</u>
Net Other Financial Sources / (Uses)	<u>(165,000)</u>	<u>(165,000)</u>	<u>(137,589)</u>	<u>27,411</u>
Net Change in Fund Balance	(3,500,000)	(3,500,000)	650,461	4,150,461
Fund Balance, Beginning	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,978,140</u>	<u>478,140</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,628,601</u>	<u>\$ 4,628,601</u>

The accompanying notes are an integral part of the financial statements

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Statement
Child Nutrition Fund #250
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget	
	Original	Final			
<u>Revenues</u>					
Local Sources:					
1600	Food Service	\$ 20,500	\$ 20,500	\$ 21,984	\$ 1,484
1990	Miscellaneous		-	171	171
	Total Local Sources	20,500	20,500	22,155	1,655
State Sources:					
3102	State School Fund - School Lunch Match	9,000	9,000	8,749	(251)
3299	Other Restricted Grants-in-Aid		-	1,894	1,894
	Total State Sources	9,000	9,000	10,643	1,643
Federal Sources:					
4500	Restricted Revenue from the Federal Government Through the State	1,459,808	1,459,808	1,244,513	(215,295)
4900	Revenue for / on Behalf of the District	71,500	71,500	86,926	15,426
	Total Federal Sources	1,531,308	1,531,308	1,331,439	(199,869)
	Total Receipts	1,560,808	1,560,808	1,364,237	(196,571)
<u>Expenditures</u>					
Enterprise and Community Services:					
3100	Food Services	1,514,527	1,514,527	1,130,649	383,878
6000	Contingency	425,000	425,000	-	425,000
	Total Disbursements	1,939,527	1,939,527	1,130,649	808,878
	Net Change in Fund Balance	(378,719)	(378,719)	233,588	612,307
	Fund Balance, Beginning	378,719	378,719	381,078	2,359
	Fund Balance, Ending	\$ -	\$ -	\$ 614,666	\$ 614,666

The accompanying notes are an integral part of the financial statements

Notes to the Financial Statements

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 1 – Summary of Significant Accounting Policies

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

A. Reporting Entity

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

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

B. Basic Financial Statements – District-Wide Statements

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

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

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

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 1 – Summary of Significant Accounting Policies (Continued)

C. Basic Financial Statements – Fund Financial Statements

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

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

The funds of the financial reporting entity are described below:

Governmental Funds

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

General Fund

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

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes. The District has 35 special revenue funds.

Debt Service Funds

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

Capital Project Funds

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

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

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 1 – Summary of Significant Accounting Policies (Continued)

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

Major and Nonmajor Funds

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

<u>Major Fund</u>	<u>Brief Description</u>
General Fund	As discussed above, the general fund will always be classified as major.
Child Nutrition Fund	Accounts for receipts related to sales of meals to students and related state and federal grant receipts related to meal programs. Disbursements are for operations of the child nutrition programs, mainly salaries and benefits and food related supplies.

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

D. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

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

Basis of Accounting

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

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

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 1 – Summary of Significant Accounting Policies (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

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

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

E. Financial Statement Amounts

Cash, Cash Equivalents, and Investments

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

The District maintains a cash and investment pool that is available for use by all funds. In general, interest earning from pooled cash investments is allocated to each fund based on average earnings rate and average cash balance held by each fund.

State statutes authorize the District to invest primarily in general obligations of the U.S. Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers’ acceptances, high-grade commercial paper, and the State Treasurer’s Local Government Investment Pool.

Property Taxes

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

Interfund Activity

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

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Inventories

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

Capital Assets

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

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

Leases

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

Deferred Outflows / Inflows of Resources

In addition to assets, the Balance Sheet and Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The District has only one type of item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the District-wide Statement of Net Position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

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

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Compensated Absences

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

Long-Term Debt Obligations

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

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

Retirement Plans

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

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

Net Position / Fund Balance

District-wide net position is divided into three components:

- Net Investment in Capital Assets—Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.
- Restricted Net Position—Consists of restricted assets reduced by liabilities and deferred inflows or resources related to those assets, with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Net Position / Fund Balance (Continued)

- Unrestricted Net Position—Net amount of assets, deferred outflows or resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position.

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

- Nonspendable—Amounts that cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.
- Restricted—Amounts that can be spent only for specific purposes because of the District policy, state or federal laws, or externally imposed conditions by grantors or creditors.
- Committed—Amounts that can be used only for specific purposes determined by a formal action by School Board resolution.
- Assigned—Amounts that are designated by the Superintendent for a particular purpose but are not spendable until a budget ordinance is passed or there is a majority vote approval (for capital projects or debt service) by the School Board.
- Unassigned—All amounts not included in other spendable classifications.

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

Encumbrances

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

Use of Estimates

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

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 2 – Stewardship, Compliance, and Accountability

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

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

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

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

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

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

The Board of Education adopted the fiscal year ending June 30, 2022 budget on June 10, 2021 in the amount of \$45,360,786 and fiscal year ending June 30, 2023 budget on June 9, 2022 in the amount of \$32,757,772.

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

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 3 – State Constitutional Property Tax Limits

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

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

The District's permanent tax rate for the fiscal year ended June 30, 2022 was \$4.9224 per \$1,000 of assessed value.

Note 4 – Deposits and Investments

Deposits

The GASB has adopted U.S GAAP, which includes standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the District at June 30, 2022. Oregon Revised Statute (ORS) Chapter 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Public Funds Collateralization Program (PFCP). The PFCP was created by the Office of the State Treasurer to facilitate bank depository, custodian and public official compliance with ORS 295. ORS 295 requires the qualified depository to pledge collateral against any public funds deposits in excess of deposit insurance amounts. As of June 30, 2022, the total bank balance was \$1,376,585. The District maintains its funds at a financial institution deemed to be a qualified depository by the Office of the State Treasurer.

Custodial Credit Risk – Custodial credit risk for deposits is the risk that, in the event of bank failure, a government's deposits may not be returned to it. The District does not have a formal deposit policy for custodial credit risk.

Investments

The District invests funds in the Oregon Local Government Investment Pool (LGIP), which is an unrated external investment pool. The LGIP is included in the Oregon Short Term Fund (OSTF), which was established by the State Treasurer. OSTF is not subject to SEC regulation. OSTF is subject to requirements established in Oregon Revised Statutes, investment policies adopted by the Oregon Investment, and portfolio guidelines established by the OSTF Board. The Governor appoints the members of the Oregon Investment Council and the OSFT Board.

Custodial Credit Risk – State statutes authorize the District to invest primarily in general obligations of the US

Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers, and the State Treasurer's investment pool, among others. The District has no formal investment policy that further restricts its investment choices.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 4 – Deposits and Investments (Continued)

Investments (Continued)

Concentration of Credit Risk – 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 external investment pools or those issued and explicitly guaranteed by the U.S. Government. The District has no such investments.

Interest Rate Risk – The District has no formal investment policy that explicitly limits investment maturities as a means of managing its exposure to fair value loss arising from increasing interest rates.

A reconciliation of cash and cash equivalents as shown on the statement of assets, liabilities and equity arising from cash transactions is as follows:

Deposits with Financial Institutions	\$	721,711
Oregon Local Government Investment Pool		4,957,445
 Total Cash and Cash Equivalents	 \$	 5,679,156

Note 5 – Capital Assets

For the fiscal year ended June 30, 2022, capital assets activity as reported in the District-wide financial statements were as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Non-Depreciable Capital Assets:				
Land	\$ 139,265	\$ -	\$ -	\$ 139,265
Construction in Progress	-	33,304	-	33,304
Total Non-Depreciable Capital Assets	139,265	33,304	-	172,569
Depreciable Capital Assets:				
Buildings & Improvements	34,132,696	122,602	-	34,255,298
Equipment & Vehicles	2,108,157	68,183	-	2,176,340
Total Depreciable Capital Assets	36,240,853	190,785	-	36,431,638
Accumulated Depreciation:				
Buildings & Improvements	(10,880,932)	(991,382)	-	(11,872,314)
Equipment & Vehicles	(942,209)	(160,901)	-	(1,103,110)
Total Accumulated Depreciation	(11,823,141)	(1,152,283)	-	(12,975,424)
Total Governmental Capital Assets, Net	\$ 24,556,977	\$ (928,194)	\$ -	\$ 23,628,783

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 5 – Capital Assets (Continued)

Depreciation expense was charged to governmental activities as follows:

Program / Function:

Regular Programs	\$	446,645
Special Programs		175,399
Student Support Services		39,902
Instructional Staff Support		51,330
General Administration		27,928
School Administration		51,856
Business Support Services		165,557
Central Activities		106,801
Food Services		<u>86,865</u>
 Total Depreciation Expense	 \$	 <u><u>1,152,283</u></u>

Note 6 – Long-Term Debt Obligations

During the fiscal year ended June 30, 2022, changes in long-term debt for the District are as follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
G.O. Refunding Bonds, Series 1998	\$ 1,615,000	\$ -	\$ (440,000)	\$ 1,175,000	\$ 1,175,000
G.O. Refunding Bonds, Series 2015	590,000	-	(590,000)	-	-
G.O. Bonds, Series 2017	10,496,824	-	-	10,496,824	-
2003 Limited Tax Pension Bonds	2,645,000	-	(295,000)	2,350,000	335,000
2021A Pension Bonds	-	10,705,000	(265,000)	10,440,000	345,000
TEQ Lease	<u>461,926</u>	<u>-</u>	<u>(108,811)</u>	<u>353,115</u>	<u>113,142</u>
 Total Long-Term Debt Obligations	 \$ <u><u>15,808,750</u></u>	 \$ <u><u>10,705,000</u></u>	 \$ <u><u>(1,698,811)</u></u>	 \$ <u><u>24,814,939</u></u>	 \$ <u><u>1,968,142</u></u>

General Obligation Refunding Bonds, Series 1998

These bonds were issued to advance refund the entire outstanding bonds of the Series 1998 General Obligation Refunding Bonds and \$415,000 of the Series 1992 General Obligation Bonds. This refunding was performed to obtain a favorable reorganization of the District's permanent debt structure.

These bonds are a mixture of \$615,000 in current interest bonds and \$1,615,000 of zero-coupon bonds, for a total principal issuance of \$2,230,000. The current interest bonds carry an average interest rate of 4.28% and mature December 15, 1999 through December 15, 2005. The zero-coupon bonds are due December 15, 2022 and carry a rate of 5.50%.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 6 – Long-Term Debt Obligations (Continued)

Bonded Debt (Continued)

Limited Tax Pension Bonds, Series 2003

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

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

General Obligation Refunding Bonds, Series 2005

In February of 2005, the District issued \$9,140,000 in General Obligation Refunding Bonds, Series 2005, with interest rates ranging 3.00-4.37%. The purpose of the refunding was to refund a portion of the District's Series 1998 General Obligation Bonds which carried an average interest rate of 4.99%. The net proceeds of \$9.01 million were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide all future debt service payments on the refunded portion of the Series 1998 General Obligation Bonds. As a result, a portion of the Series 1998 Bonds (\$8,525,000) are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of Net Position.

General Obligation Refunding Bonds, Series 2015

In April of 2015, the District issued \$5,275,000 in General Obligation Refunding Bonds, Series 2015, with interest rates ranging 3.00-4.00%. The purpose of the refunding was to refund a portion of the District's Series 2005 General Obligation Bonds which carried an average interest rate of 3.93%. The net proceeds of \$5.7 million were used to purchase U.S. government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide all future debt service payments on the refunded portion of the Series 1998 General Obligation Bonds. As a result, a portion of the Series 2015 Bonds (\$5,515,000) are considered to be defeased and the liability for those bonds has been removed from the government-wide statement of Net Position.

The advance refunding resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$106,596. This difference, reported in the accompanying financial statements as a deferred outflow of resources is being charged to operations through the fiscal year 2022 using the effective interest method. Additionally, the Bonds were sold at a premium of \$437,541. The premium is reported in the accompanying financial statements as a deferred inflow of resources and is amortized as a reduction to interest expense over the repayment period of the bonds. The District completed the advance refunding to take advantage of favorable interest rates.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 6 – Long-Term Debt Obligations (Continued)

Bonded Debt (Continued)

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

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

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

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

Full Faith and Credit Pension Obligations, Series 2021A

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

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

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 6 – Long-Term Debt Obligations (Continued)

Bonded Debt (Continued)

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

Fiscal Year Ending June 30,	1998 G.O. Refunding Bonds		2003 OPERS Bonds		2017 G.O. Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 1,175,000	\$ -	\$ 335,000	\$ 130,224	\$ -	\$ -
2024	-	-	375,000	111,832	511,500	769,250
2025	-	-	420,000	91,020	566,076	753,674
2026	-	-	465,000	67,710	622,557	737,693
2027	-	-	515,000	41,902	683,402	718,598
2028-32	-	-	240,000	13,320	4,447,971	3,519,529
2033-37	-	-	-	-	3,665,318	1,506,182
Totals	\$ 1,175,000	\$ -	\$ 2,350,000	\$ 456,008	\$ 10,496,824	\$ 8,004,926

Fiscal Year Ending June 30,	2021A OPERS Bonds		Total
	Principal	Interest	
2023	\$ 345,000	\$ 220,593	\$ 2,205,817
2024	365,000	219,517	2,352,099
2025	385,000	217,353	2,433,123
2026	410,000	213,991	2,516,951
2027	435,000	209,465	2,603,367
2028-32	2,640,000	934,397	11,795,217
2033-37	3,595,000	621,165	9,387,665
2038-40	2,265,000	119,998	2,384,998
Totals	\$ 10,440,000	\$ 2,756,480	\$ 35,679,238

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

**Notes to the Financial Statements
June 30, 2022**

Note 6 – Long-Term Debt Obligations (Continued)

Lease Obligations

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

Fiscal Year Ending June 30,		
2023	\$	127,196
2024		127,196
2025		127,196
Less: Interest		<u>(28,473)</u>
Total Principal	\$	<u>353,115</u>

Note 7 – Pension Plan

A. Name of the Pension Plan

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

B. Plan Description

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

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

1. **Pension Benefits** – The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 7 – Pension Plan (Continued)

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

- 1. Pension Benefits (Continued)** – A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
- 2. Death Benefits** – Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member’s account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:
 - The member was employed by an OPERS employer at the time of death,
 - The member died within 120 days after termination of OPERS-covered employment,
 - The member died as a result of injury sustained while employed in an OPERS-covered job, or
 - The member was on an official leave of absence from an OPERS-covered job at the time of death.
- 3. Disability Benefits** – A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- 4. Benefit Changes After Retirement** – After Retirement Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

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

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

- 1. Pension Benefits** – The Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003. This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

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

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 7 – Pension Plan (Continued)

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

- 1. Pension Benefits (Continued)** – A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
- 2. Death Benefits** – Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.
- 3. Disability Benefits** – A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member’s salary determined as of the last full month of employment before the disability occurred.
- 4. Benefit Changes After Retirement** – Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

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

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

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

- 2. Death Benefits** – Upon the death of a non-retired member, the beneficiary receives in a lump sum the member’s account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.
- 3. Recordkeeping** – OPERS contracts with VOYA Financial to maintain IAP participant records.

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 7 – Pension Plan (Continued)

F. Contributions

OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the OPERS Defined Benefit Plan and the Other Postemployment Benefit Plans.

Employer contribution rates during the period were based on the December 31, 2019 actuarial valuation, as subsequently modified by 2021 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2021.

Employer contributions for the fiscal year ended June 30, 2022 were \$2,209,228, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2022 were: Tier One/Tier Two General Service – 10.14%, OPSRP Pension Program General Service – 7.03% percent, and OPSRP Individual Account Program – 6 percent.

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

G. Changes in Plan Provisions During the Measurement Period

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

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

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

H. Changes in Plan Provisions Subsequent to the Measurement Date

There was one change subsequent to the June 30, 2021 measurement date that requires disclosure, the discount rate decreased from 7.5 percent to 7.2 percent.

Note 8 – Other Post-Employment Benefits (OPEB)

OPERS Retirement Health Insurance Account (RHIA)

A. Name of the Other Post-Employment Benefit Plan

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

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

**Notes to the Financial Statements
June 30, 2022**

Note 8 – Other Post-Employment Benefits (OPEB)

OPERS Retirement Health Insurance Account (RHIA) (Continued)

B. Plan Description

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

C. Benefits Provided Under ORS Chapter 238.420 – Retiree Healthcare

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

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

D. Contributions

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

Employer contributions to RHIA for the fiscal year ended June 30, 2022 are included in the OPERS annual pension amount in Note 7. The rates in effect for the fiscal year ended June 30, 2022 were: Tier One/Tier Two – 0.06 percent and OPSRP Pension Program – 0 percent.

Post-Employment Health Insurance Subsidy

A. Name of the Other Post-Employment Benefit Plan

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

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

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

Post-Employment Health Insurance Subsidy (Continued)

B. Plan Description

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

C. Plan Benefits

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

D. Contributions

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

Tax Sheltered Annuity

The District offers its employees a tax deferred annuity program established pursuant to Section 403(b) of the Internal Revenue Code (the Code). Contributions are made through salary reductions from participating employees up to the amounts specified in the Code. No contributions are required from the District. As of June 30, 2022, 79 employees were participating in the plan.

Note 9 – Fund Balance Reporting

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

GASB Statement No. 54 provides for two major types of fund balances, which are non-spendable and spendable. Non-spendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. At June 30, 2022 the District did not have any fund balances that would be considered non-spendable.

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

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

**Notes to the Financial Statements
June 30, 2022**

Note 9 – Fund Balance Reporting (Continued)

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

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

Oregon State Statutes, granting agency requirements, and local ordinances require that certain revenues be specifically designed for the purposes of grant programs, debt service and student activities. The funds have been included in restricted category of fund balance. The restricted fund balances totaled \$1,520,093 and represented \$1,009,548 in grant programs, \$232,991 in debt service, \$210,013 in Student Fees/Activities, and \$67,541 in capital outlay.

Assigned for School Operations

At year end, the assigned fund balance is \$4,072,300 which is for school operations. The assigned fund balance for school operations is for appropriation of existing unassigned fund balance at fiscal year-end to eliminate a deficit in 2022-2023 fiscal year budget.

Unassigned

The unassigned fund balance for the General Fund is \$556,300. This amount is offset by a deficit fund balance of \$469,538 in seven non-major special revenue and capital outlay funds. Total unassigned fund balance for the District as a whole is \$86,762 at June 30, 2022.

Note 10 – Deficit Fund Balances

At June 30, 2022, the District had the following deficit fund balances in its non-major funds:

21st CCLC Fund #217	\$	153,158
Outdoor School Fund #218		24,199
CARES Act ESSER II Grant Fund #235		9,794
CARES Act ESSER III Grant Fund #236		248,824
Farm to School Fund #251		8,800
Oregon Healthy Schools Grant Fund #267		3,139
Capital Projects Fund #451		21,624
Total Deficit Fund Balances	\$	469,538

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

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

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

**Notes to the Financial Statements
June 30, 2022**

Note 11 – Interfund Transfers

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

Fund	Transfers-In	Transfers-Out
General Fund #100	\$ 18,825	\$ 165,000
SB 1149 Fund #207	-	40,000
Capital Projects Fund #451	165,000	-
2016 GO Bond Capital Projects Fund #452	21,175	-
Totals	\$ 205,000	\$ 205,000

The General Fund Transfers out of \$165,000 was to the Capital Projects Fund #451 for certain capital improvements. Additionally, \$40,000 was transferred from the SB 1149 Fund #207 to the 2016 GO Bond Capital Projects Fund #452 and General Fund to fund capital equipment and construction costs.

Note 12 – Risk Management

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

Note 13 – Contingencies

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

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

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2022

Note 14 – Evaluation of Subsequent Events

In early March 2020, the COVID-19 virus was declared a global pandemic, and it unfortunately the virus and its variants continue to mutate and spread. Continuity of District operations, including timely receipt of major revenue categories such as local property taxes, State of Oregon funding and federal direct and pass-through grants, health in children and families served by the District, District employees and potential state and federal governmental restrictions on the District's ability to provide educational services create an environment of uncertainty. Management and the Board of Education are carefully monitoring any potential impacts the COVID-19 pandemic may have. No adjustments have been made to these financial statements as a result of this uncertainty.

On November 8, 2022 voters inside District boundaries approved a general obligation bond measure in the amount \$45.2 million. The bond procedures will be used to provide:

- A new 4-6 school building on South Hill including a full-sized gym and playing fields with room for expansion,
- Renovations to convert McNary Heights Elementary to a K-3 building,
- A new Career Technical Education building at Umatilla High School with room for expansion,
- Renovations to the current shop space at Umatilla High to convert it into elective and classroom spaces for Clara Brownell Middle School,
- Transition of Clara Brownell Middle School to a 7-8 building, and
- Site projects, demolition, furnishings, equipment and bond issuance costs.

The District has evaluated subsequent events through November 29, 2022, the date which the financial statements were available to be issued. No significant events were noted other than described above.

Supplementary Information

Combining Nonmajor Fund Financial Statements

Budgetary Comparison Schedules

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2022

	Umatilla Sports Complex Fund #204	Medicaid Claiming Fund #206	SB 1149 Fund #207	21st CCLC Fund #217	Outdoor School Fund #218	Children's Reading Foundation Fund #223
Assets						
Cash and Cash Equivalents	\$ 3,308	\$ 3,420	\$ 6,204	\$ -	\$ -	\$ 3,200
Liabilities and Fund Balances						
Liabilities:						
Due to Other funds	\$ -	\$ -	\$ -	\$ 153,158	\$ 24,199	\$ -
Fund Balances:						
Spendable:						
Restricted	3,308	3,420	6,204	-	-	3,200
Unassigned	-	-	-	(153,158)	(24,199)	-
Total Fund Balances	3,308	3,420	6,204	(153,158)	(24,199)	3,200
Total Liabilities and Fund Balances	\$ 3,308	\$ 3,420	\$ 6,204	\$ -	\$ -	\$ 3,200

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2022

	CARES Act ESSER II Grant Fund #235	CARES Act ESSER III Grant Fund #236	High School Success Grant Fund #239	Farm to School Fund #251	Student Improvement Account Fund #255	Youth Transition Program Fund #258
<u>Assets</u>						
Cash and Cash Equivalents	\$ -	\$ -	\$ 6	\$ -	\$ 190,074	\$ 9,383
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Due to Other funds	\$ 9,794	\$ 248,824	\$ -	\$ 8,800	\$ -	\$ -
Fund Balances:						
Spendable:						
Restricted	-	-	6	-	190,074	9,383
Unassigned	(9,794)	(248,824)	-	(8,800)	-	-
Total Fund Balances	(9,794)	(248,824)	6	(8,800)	190,074	9,383
Total Liabilities and Fund Balances	\$ -	\$ -	\$ 6	\$ -	\$ 190,074	\$ 9,383

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2022

	Education Project Grant Fund #261	Oregon Healthy Schools Grant Fund #267	Daycare Center Fund #284	MHES ASB Fund #285	CBMS ASB Fund #290	UHS ASB Fund #295
<u>Assets</u>						
Cash and Cash Equivalents	\$ 18,040	\$ -	\$ 59,591	\$ 24,726	\$ 15,408	\$ 169,879
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Due to Other funds	\$ -	\$ 3,139	\$ -	\$ -	\$ -	\$ -
Fund Balances:						
Spendable:						
Restricted	18,040	-	59,591	24,726	15,408	169,879
Unassigned	-	(3,139)	-	-	-	-
Total Fund Balances	18,040	(3,139)	59,591	24,726	15,408	169,879
Total Liabilities and Fund Balances	\$ 18,040	\$ -	\$ 59,591	\$ 24,726	\$ 15,408	\$ 169,879

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2022

	Miscellaneous Grants Fund #299	Debt Service Fund #302	PERS UAL Debt Service Fund #303	Capital Projects Fund #451	2016 GO Bond Capital Projects Fund #452	Construction Excise Tax Fund #453	Total Nonmajor Governmental Funds
Cash and Cash Equivalents	\$ 3,684	\$ 143,195	\$ 89,796	\$ -	\$ 67,541	\$ 97,973	\$ 905,428
<u>Assets</u>							
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Due to Other funds	\$ -	\$ -	\$ -	\$ 21,624	\$ -	\$ -	\$ 469,538
Fund Balances:							
Spendable:							
Restricted	3,684	143,195	89,796	-	67,541	97,973	905,428
Unassigned	-	-	-	(21,624)	-	-	(469,538)
Total Fund Balances	3,684	143,195	89,796	(21,624)	67,541	97,973	435,890
Total Liabilities and Fund Balances	\$ 3,684	\$ 143,195	\$ 89,796	\$ -	\$ 67,541	\$ 97,973	\$ 905,428

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2022

	CTE Career Path Fund #203	Umatilla Sports Complex Fund #204	Medicaid Claiming Fund #206	SB 1149 Fund #207	ECIA Title I Fund #210	ECIA Title II Grant Fund #212	ECIA Title III Fund #214	Safe & Drug-Free Schools Fund #216	21st CCLC Fund #217
Revenues									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental	2,933	-	-	-	466,033	99,629	77,251	8,200	527,649
Charges for Services	-	-	-	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	12,687
Other Revenue	-	-	-	38,978	-	-	-	-	38
Total Revenues	2,933	-	-	38,978	466,033	99,629	77,251	8,200	540,374
Expenditures									
Current:									
Instruction:									
Regular Programs	-	-	-	-	449,182	-	-	-	494,245
Special Programs	-	-	-	-	-	-	-	-	-
Support Services:									
Student Support Services	-	-	-	-	-	-	-	-	-
Instructional Staff Support	-	-	-	-	12,300	70,957	52,757	3,200	-
Business Support Services	-	-	-	-	-	-	-	-	56,018
Central Activities	-	-	-	-	-	-	-	5,000	-
Enterprise and Community Services:									
Food Services	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	4,551	-	-	-	26,235
Facilities Acquisition and Construction	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	466,033	70,957	52,757	8,200	576,498
Change in Fund Balances Before Other Financing Sources / (Uses)	2,933	-	-	38,978	-	28,672	24,494	-	(36,124)
Other Financing Sources / (Uses):									
Bond Proceeds to Oregon PERS	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Transfers (To) / From Other Funds	-	-	-	(40,000)	-	-	-	-	-
Net Change in Fund Balances	2,933	-	-	(1,022)	-	28,672	24,494	-	(36,124)
Fund Balances, Beginning	(2,933)	3,308	3,420	7,226	-	(28,672)	(24,494)	-	(117,034)
Fund Balances, Ending	\$ -	\$ 3,308	\$ 3,420	\$ 6,204	\$ -	\$ -	\$ -	\$ -	\$ (153,158)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2022

	Outdoor School Fund #218	Title VIB REAP Fund #219	Title IC Migrant Ed Fund #221	Children's Reading Foundation Fund #223	IDEA Fund #224	GEAR-UP Grant Fund #227	CARES Act ESSER Grant Fund #230	CARES Act ESSER II Grant Fund #235	CARES Act ESSER III Grant Fund #236
Revenues									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental	29,722	32,262	41,350	-	81,172	35,558	103,558	979,670	386,517
Charges for Services	-	-	-	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	100	-
Total Revenues	29,722	32,262	41,350	-	81,172	35,558	103,558	979,770	386,517
Expenditures									
Current:									
Instruction:									
Regular Programs	24,221	-	-	-	-	27,098	90,148	139,766	543,356
Special Programs	-	-	-	-	81,172	-	-	97,640	68,449
Support Services:									
Student Support Services	-	-	-	-	-	-	-	-	-
Instructional Staff Support	-	-	41,350	-	-	-	-	251,078	23,536
Business Support Services	-	-	-	-	-	-	-	-	-
Central Activities	-	32,262	-	-	-	-	6,218	408,258	-
Enterprise and Community Services:									
Food Services	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total Expenditures	24,221	32,262	41,350	-	81,172	27,098	96,366	896,742	635,341
Change in Fund Balances Before Other Financing Sources / (Uses)	5,501	-	-	-	-	8,460	7,192	83,028	(248,824)
Other Financing Sources / (Uses):									
Bond Proceeds to Oregon PERS	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Transfers (To) / From Other Funds	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	5,501	-	-	-	-	8,460	7,192	83,028	(248,824)
Fund Balances, Beginning	(29,700)	-	-	3,200	-	(8,460)	(7,192)	(92,822)	-
Fund Balances, Ending	\$(24,199)	\$ -	\$ -	\$ 3,200	\$ -	\$ -	\$ -	\$(9,794)	\$(248,824)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2022

	High School Success Grant Fund #239	Oregon First Robotics Grant Fund #243	Farm to School Fund #251	Student Investment Account Fund #255	Youth Transition Program Fund #258	Summer Academic Support Fund #259	Education Project Grant Fund #261	Oregon Healthy Schools Grant Fund #267	Daycare Center Fund #284
Revenues									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Taxes	-	-	-	-	-	-	-	-	-
Intergovernmental	381,717	-	17,006	1,184,278	85,681	327,143	-	1,172	64,277
Charges for Services	-	-	-	-	-	-	-	-	-
Contributions and Donations	-	2,500	-	-	-	-	104	-	-
Earnings on Investments	-	-	-	-	-	-	-	-	-
Other Revenue	134	-	-	-	-	-	-	-	-
Total Revenues	381,851	2,500	17,006	1,184,278	85,681	327,143	104	1,172	64,277
Expenditures									
Current:									
Instruction:									
Regular Programs	373,317	5,500	-	494,088	-	270,422	-	-	-
Special Programs	-	-	-	-	74,571	-	-	-	-
Support Services:									
Student Support Services	-	-	-	48,681	-	-	-	3,139	-
Instructional Staff Support	-	-	-	325,640	-	-	-	-	-
Business Support Services	-	-	-	-	-	-	-	-	-
Central Activities	-	-	-	127,196	-	-	-	-	-
Enterprise and Community Services:									
Food Services	-	-	26,536	-	-	9,338	-	-	46,996
Community Services	-	-	-	-	-	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total Expenditures	373,317	5,500	26,536	995,605	74,571	279,760	-	3,139	46,996
Change in Fund Balances Before Other Financing Sources / (Uses)	8,534	(3,000)	(9,530)	188,673	11,110	47,383	104	(1,967)	17,281
Other Financing Sources / (Uses):									
Bond Proceeds to Oregon PEERS	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Transfers (To) / From Other Funds	-	-	-	-	-	-	-	-	-
Net Change in Fund Balances	8,534	(3,000)	(9,530)	188,673	11,110	47,383	104	(1,967)	17,281
Fund Balances, Beginning	(8,528)	3,000	730	1,401	(1,727)	(47,383)	17,936	(1,172)	42,310
Fund Balances, Ending	6	\$ -	(8,800)	190,074	\$ 9,383	\$ -	18,040	\$ (3,139)	\$ 59,591

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2022

	MHES ASB Fund #285	CBMS ASB Fund #290	UHS ASB Fund #295	Miscellaneous Grants Fund #299	Debt Service Fund #302	PERS UAL Debt Service Fund #303	Capital Projects Fund #451	2016 GO Bond Capital Projects Fund #452	Construction Excise Tax Fund #453	Total Nonmajor Governmental Funds
Revenues										
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,046,818	\$ -	\$ -	\$ -	\$ -	\$ 1,046,818
Other Local Taxes	-	-	-	-	-	-	-	97,973	-	97,973
Intergovernmental	-	-	-	30,060	1,893	-	374,399	20,000	-	5,294,853
Charges for Services	739	7,007	93,352	-	-	895,494	-	-	-	1,060,869
Contributions and Donations	520	146	43,471	-	-	-	-	-	-	59,324
Earnings on Investments	6	3	-	-	2,182	49	-	5	-	2,379
Other Revenue	-	-	-	-	3	-	-	-	-	39,253
Total Revenues	1,265	7,156	136,853	30,060	1,050,896	895,543	374,399	20,005	97,973	7,601,469
Expenditures										
Current:										
Instructional:										
Regular Programs	6,420	5,390	91,071	23,229	-	-	-	-	-	1,823,604
Special Programs	-	-	-	-	-	-	-	-	-	1,535,681
Support Services:										
Student Support Services	-	-	-	-	-	-	-	-	-	51,820
Instructional Staff Support	-	-	-	-	-	-	-	-	-	780,818
Business Support Services	-	-	-	-	-	-	-	-	-	56,018
Central Activities	-	-	-	-	-	-	-	-	-	578,934
Enterprise and Community Services:										
Food Services	-	-	-	-	-	-	-	-	-	35,874
Community Services	-	-	-	-	-	-	-	-	-	77,782
Facilities Acquisition and Construction	-	-	-	-	-	-	785	65,892	-	66,677
Capital Outlay	-	-	-	-	-	-	79,526	-	-	79,526
Debt Service:										
Principal	-	-	-	-	1,030,000	560,000	-	-	-	1,590,000
Interest	-	-	-	-	18,247	487,241	-	-	-	505,488
Total Expenditures	6,420	5,390	91,071	23,229	1,048,247	1,047,241	80,311	65,892	-	7,182,222
Change in Fund Balances Before Other Financing Sources / (Uses)	(5,155)	1,766	45,782	6,831	2,649	(151,698)	294,088	(45,887)	97,973	419,247
Other Financing Sources / (Uses):										
Bond Proceeds to Oregon PERS	-	-	-	-	-	(10,553,228)	-	-	-	(10,553,228)
Bond Proceeds	-	-	-	-	-	10,705,000	-	-	-	10,705,000
Transfers (To) / From Other Funds	-	-	-	-	-	-	165,000	21,175	-	146,175
Net Change in Fund Balances	(5,155)	1,766	45,782	6,831	2,649	74	459,088	(24,712)	97,973	717,194
Fund Balances, Beginning	29,881	13,642	124,097	(3,147)	140,546	89,722	(480,712)	92,253	-	(281,304)
Fund Balances, Ending	\$ 24,726	\$ 15,408	\$ 169,879	\$ 3,684	\$ 143,195	\$ 89,796	\$ (21,624)	\$ 67,541	\$ 97,973	\$ 435,890

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
CTE Career Path Fund #203
Fiscal Year Ended June 30, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
State Sources:				
3299 Other Restricted Grants-in-Aid	\$ 22,000	\$ 22,000	\$ 2,933	\$ (19,067)
<u>Disbursements</u>				
Instruction:				
1131 High School Programs	22,000	22,000	-	22,000
Net Change in Fund Balance	-	-	2,933	2,933
Fund Balance, Beginning	-	-	(2,933)	(2,933)
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Umatilla Sports Complex Fund #204
Fiscal Year Ended June 30, 2022

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

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
OR TOP Fund #205
Fiscal Year Ended June 30, 2022

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

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Medicaid Claiming Fund #206
Fiscal Year Ended June 30, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources				
4700 Grants-In-Aid From the Federal Government				
Through Other Intermediate Agencies	\$ 90,000	\$ 90,000	\$ -	\$ (90,000)
<u>Disbursements</u>				
Support Services:				
2130 Health Services	93,400	93,400	-	93,400
Net Change in Fund Balance	(3,400)	(3,400)	-	3,400
Fund Balance, Beginning	3,400	3,400	3,420	20
Fund Balance, Ending	\$ -	\$ -	\$ 3,420	\$ 3,420

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
SB 1149 Fund #207
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1990 Miscellaneous	\$ 36,000	\$ 36,000	\$ 38,978	\$ 2,978
<u>Disbursements</u>				
Facilities Acquisition and Construction:				
4150 Building Acquisition, Construction, and Improvement	-	-	-	-
Change in Fund Balance Before				
Other Financing Sources / (Uses)	36,000	36,000	38,978	2,978
Other Financing Sources / (Uses):				
Transfer to Other Funds	(43,500)	(43,500)	(40,000)	3,500
Net Change in Fund Balance	(7,500)	(7,500)	(1,022)	6,478
Fund Balance, Beginning	7,500	7,500	7,226	(274)
Fund Balance, Ending	\$ -	\$ -	\$ 6,204	\$ 6,204

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

**Budgetary Comparison Schedule
ECIA Title I Fund #210
Fiscal Year Ended June 30, 2022**

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 509,495	\$ 509,495	\$ 466,033	\$ (43,462)
Total Receipts	509,495	509,495	466,033	(43,462)
<u>Disbursements</u>				
Instruction:				
1272 Title I	433,632	433,632	449,182	(15,550)
Support Services:				
2240 Instructional Support Services	66,910	66,910	12,300	54,610
Enterprise and Community Services:				
3300 Community Services	8,953	8,953	4,551	4,402
Total Disbursements	509,495	509,495	466,033	43,462
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
ESSA Title IA Fund #211
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 69,050	\$ 69,050	\$ -	\$ (69,050)
<u>Disbursements</u>				
Instruction:				
1272 Title I	69,050	69,050	-	69,050
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
ECIA Title IIA Fund #212
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 71,000	\$ 71,000	\$ 99,629	\$ 28,629
<u>Disbursements</u>				
Support Services:				
2240 Instructional Staff Development	71,000	71,000	70,957	43
Net Change in Fund Balance	-	-	28,672	28,672
Fund Balance, Beginning	-	-	(28,672)	(28,672)
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
ECIA Title III Fund #214
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 58,900	\$ 58,900	\$ 77,251	\$ 18,351
<u>Disbursements</u>				
Support Services:				
2240 Instructional Staff Development	58,900	58,900	52,757	6,143
Net Change in Fund Balance	-	-	24,494	24,494
Fund Balance, Beginning	-	-	(24,494)	(24,494)
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Safe & Drug-Free Schools Fund #216
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 35,000	\$ 35,000	\$ 8,200	\$ (26,800)
<u>Disbursements</u>				
Support Services:				
2230 Assessment & Testing		-	3,200	(3,200)
2660 Technology Services	35,000	35,000	5,000	30,000
Total Disbursements	35,000	35,000	8,200	26,800
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
21st CCLC Fund #217
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations	\$ -	\$ -	\$ 12,687	\$ 12,687
1990 Miscellaneous	-	-	38	38
State Sources:				
3299 State Restricted Resources	-	-	26,235	26,235
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	740,593	740,593	488,848	(251,745)
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	-	12,566	12,566
Total Receipts	<u>740,593</u>	<u>740,593</u>	<u>540,374</u>	<u>(200,219)</u>
<u>Disbursements</u>				
Instruction:				
1271 Title I	<u>616,975</u>	<u>616,975</u>	<u>494,245</u>	<u>122,730</u>
Support Services:				
2190 Service Direction, Student Support	60,000	60,000	-	60,000
2240 Instructional Staff Development	7,100	7,100	-	7,100
2550 Student Transportation Services	<u>37,518</u>	<u>37,518</u>	<u>56,018</u>	<u>(18,500)</u>
Total Support Services	<u>104,618</u>	<u>104,618</u>	<u>56,018</u>	<u>48,600</u>
Enterprise and Community Services:				
3300 Community Services	19,000	19,000	-	19,000
3500 Custody and Care of Children Services	<u>-</u>	<u>-</u>	<u>26,235</u>	<u>(26,235)</u>
Total Community Services	<u>19,000</u>	<u>19,000</u>	<u>26,235</u>	<u>(7,235)</u>
Total Disbursements	<u>740,593</u>	<u>740,593</u>	<u>576,498</u>	<u>164,095</u>
Net Change in Fund Balance	-	-	(36,124)	(36,124)
Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>(117,034)</u>	<u>(117,034)</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (153,158)</u>	<u>\$ (153,158)</u>

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Outdoor School Fund #218
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
State Sources:				
3299 State Restricted Resources	\$ 48,000	\$ 48,000	\$ 29,722	\$ (18,278)
<u>Disbursements</u>				
Instruction:				
1122 Middle School Extracurricular	48,000	48,000	24,221	23,779
Net Change in Fund Balance	-	-	5,501	5,501
Fund Balance, Beginning	-	-	(29,700)	(29,700)
Fund Balance, Ending	-	-	(24,199)	(24,199)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Title VIB REAP Fund #219
Fiscal Year Ended June 30, 2022

	Budget			Variance with
	Original	Budget	Actual	Final Budget
<u>Receipts</u>				
Federal Sources:				
4500	Restricted Revenue from the Federal Government Through the State		\$ 32,262	\$ -
	\$ 30,000	\$ 32,262	\$ 32,262	\$ -
<u>Disbursements</u>				
Support Services:				
2660	Technology Services		32,262	-
	30,000	32,262	32,262	-
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Title IC Migrant Education Fund #221
Fiscal Year Ended June 30, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Federal Sources:				
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	\$ 44,995	\$ 44,995	\$ 41,350	\$ (3,645)
<u>Disbursements</u>				
Support Services:				
2240 Instructional Staff Development	44,995	44,995	41,350	3,645
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Children's Reading Foundation Grant Fund #223
Fiscal Year Ended June 30, 2022

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

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
IDEA Fund #224
Fiscal Year Ended June 30, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
Receipts				
Federal Sources:				
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	\$ 95,850	\$ 95,850	\$ 81,172	\$ (14,678)
Disbursements				
Instruction:				
1250 Less Restrictive Programs for Students with Disabilities	95,850	95,850	81,172	14,678
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
IDEA Reauthorization Grant Fund #225
Fiscal Year Ended June 30, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 3,053	\$ 3,053	\$ -	\$ (3,053)
<u>Disbursements</u>				
Instruction:				
1250 Less Restrictive Programs for Students with Disabilities	3,053	3,053	-	3,053
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
GEAR-UP Grant Fund #227
Fiscal Year Ended June 30, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources:				
1990 Miscellaneous	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)
Federal Sources:				
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	40,000	40,000	35,558	(4,442)
Total Receipts	41,000	41,000	35,558	(5,442)
<u>Disbursements</u>				
Instruction:				
1122 Middle School Extracurricular	19,624	19,624	-	19,624
1132 High School Extracurricular	27,076	27,076	27,098	(22)
Total Disbursements	46,700	46,700	27,098	19,602
Net Change in Fund Balance	(5,700)	(5,700)	8,460	14,160
Fund Balance, Beginning	5,700	5,700	(8,460)	(14,160)
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
CARES Act ESSER Grant Fund #230
Fiscal Year Ended June 30, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Federal Sources:				
4500	Restricted Revenue from the Federal			
	Government Through the State			
	\$ 105,000	\$ 105,000	\$ 103,558	\$ (1,442)
<u>Disbursements</u>				
Instruction:				
1131	High School Programs	95,450	95,450	90,148
				5,302
Support Services:				
2660	Technology Services	9,550	9,550	6,218
				3,332
	Total Disbursements	105,000	105,000	96,366
				8,634
Net Change in Fund Balance				
		-	-	7,192
			7,192	7,192
Fund Balance, Beginning				
		-	-	(7,192)
			(7,192)	(7,192)
Fund Balance, Ending				
	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
CARES Act ESSER II Grant Fund #235
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget	
	Original	Final			
<u>Receipts</u>					
Local Sources:					
1960	Recovery of P/Y Expenditures	\$ -	\$ -	\$ 100	\$ 100
Federal Sources:					
4300	Restricted Revenue From the Federal Government	-	200,000	200,000	-
4500	Restricted Revenue from the Federal Government Through the State	728,925	756,925	779,670	22,745
	Total Receipts	728,925	956,925	979,770	22,845
<u>Disbursements</u>					
Instruction:					
1111	Elementary Instruction	44,765	44,765	49,326	(4,561)
1121	Middle School Instruction	-	-	90,440	(90,440)
1131	High School Instruction	81,810	91,810	-	91,810
1271	Remediation	90,000	180,000	97,640	82,360
	Total Instruction	216,575	316,575	237,406	79,169
Support Services:					
2240	Instructional Staff Development	262,350	262,350	251,078	11,272
2660	Technology	250,000	378,000	408,258	(30,258)
	Total Support Services	512,350	640,350	659,336	(18,986)
	Total Disbursements	728,925	956,925	896,742	60,183
	Net Change in Fund Balance	-	-	83,028	83,028
	Fund Balance, Beginning	-	-	(92,822)	(92,822)
	Fund Balance, Ending	\$ -	\$ -	\$ (9,794)	\$ (9,794)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
CARES Act ESSER III Grant Fund #236
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
<u>Receipts</u>	Original	Final		
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 1,120,000	\$ 1,120,000	\$ 386,517	\$ (733,483)
Total Receipts	1,120,000	1,120,000	386,517	(733,483)
 <u>Disbursements</u>				
Instruction:				
1111 Elementary Instruction	164,300	164,300	197,498	(33,198)
1121 Middle School Instruction	263,075	263,075	135,167	127,908
1131 High School Instruction	383,075	383,075	210,691	172,384
1271 Remediation	259,550	259,550	-	259,550
1291 English Second Language Programs	-	-	68,449	(68,449)
Total Instruction	1,070,000	1,070,000	611,805	458,195
Support Services:				
2240 Instructional Staff Development	-	-	23,536	(23,536)
2450 Operation and Maintenance Plant Services	50,000	50,000	-	50,000
Total Support Services	50,000	50,000	23,536	26,464
Total Disbursements	1,120,000	1,120,000	635,341	484,659
Net Change in Fund Balance	-	-	(248,824)	(248,824)
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ (248,824)	\$ (248,824)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
High School Success Measure 98 Fund #239
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1990 Miscellaneous	\$ -	\$ -	\$ 134	\$ 134
State Sources:				
3299 Other Restricted Grants-in-Aid	<u>371,041</u>	<u>371,041</u>	<u>381,717</u>	<u>10,676</u>
Total Receipts	371,041	371,041	381,851	10,810
<u>Disbursements</u>				
Instruction:				
1131 High School Regular Programs	<u>371,041</u>	<u>371,041</u>	<u>373,317</u>	<u>(2,276)</u>
Net Change in Fund Balance	-	-	8,534	8,534
Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>(8,528)</u>	<u>(8,528)</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 6</u>

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Oregon First Robotics Grant Fund #243
Fiscal Year Ended June 30, 2022

		Budget		Actual	Variance with Final Budget
		Original	Final		
<u>Receipts</u>					
Local Sources:					
1920	Contributions and Donations From Private Sources	\$ -	\$ -	\$ 2,500	\$ 2,500
State Sources:					
3299	Other Restricted Grants-in-Aid	17,000	17,000	-	(17,000)
	Total Receipts	17,000	17,000	2,500	(14,500)
<u>Disbursements</u>					
Instruction:					
1113	Elementary Extracurricular	2,000	2,000	-	2,000
1122	Middle/Junior High School Extracurricular	12,000	12,000	-	12,000
1132	High School Extracurricular	6,000	6,000	5,500	500
	Total Disbursements	20,000	20,000	5,500	14,500
Net Change in Fund Balance		(3,000)	(3,000)	(3,000)	-
Fund Balance, Beginning		3,000	3,000	3,000	-
Fund Balance, Ending		\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Farm to School Fund #251
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
State Sources:				
3299 State Restricted Resources	\$ 35,000	\$ 35,000	\$ 17,006	\$ (17,994)
<u>Disbursements</u>				
Enterprise and Community Services:				
3100 Food Services	35,000	35,000	26,536	8,464
Net Change in Fund Balance	-	-	(9,530)	(9,530)
Fund Balance, Beginning	-	-	730	730
Fund Balance, Ending	\$ -	\$ -	\$ (8,800)	\$ (8,800)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Student Investment Account Fund #255
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
State Sources:				
3299 Other Restricted Grants-in-Aid	\$ 1,025,000	\$ 1,185,000	\$ 1,184,278	\$ (722)
<u>Disbursements</u>				
Instruction:				
1111 Elementary Instruction	212,890	212,890	186,212	26,678
1121 Middle School Instruction	215,980	215,980	185,307	30,673
1131 High School Instruction	192,175	192,175	122,569	69,606
Total Instruction	621,045	621,045	494,088	126,957
Support Services:				
2115 Student Safety	40,000	40,000	20,000	20,000
2120 Guidance Services	-	-	64	(64)
2130 Health Services	-	-	28,617	(28,617)
2140 Psychological Services	80,000	40,000	-	40,000
2240 Instructional Staff Development	155,955	355,955	325,640	30,315
2660 Technology Services	128,000	128,000	127,196	804
Total Support Services	403,955	563,955	501,517	62,438
Total Disbursements	1,025,000	1,185,000	995,605	189,395
Net Change in Fund Balance	-	-	188,673	188,673
Fund Balance, Beginning	-	-	1,401	1,401
Fund Balance, Ending	\$ -	\$ -	\$ 190,074	\$ 190,074

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

**Budgetary Comparison Schedule
Youth Transition Program Fund #258
Fiscal Year Ended June 30, 2022**

	<u>Budget</u>			<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
<u>Receipts</u>				
Federal Sources:				
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	\$ 121,660	\$ 121,660	\$ 85,681	\$ (35,979)
<u>Disbursements</u>				
Instruction:				
1250 Less Restrictive Programs for Students with Disabilities	<u>121,660</u>	<u>121,660</u>	<u>74,571</u>	<u>47,089</u>
Net Change in Fund Balance	-	-	11,110	11,110
Fund Balance, Beginning	<u>-</u>	<u>-</u>	<u>(1,727)</u>	<u>(1,727)</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,383</u>	<u>\$ 9,383</u>

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Summer Academic Support Fund #259
Fiscal Year Ended June 30, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
State Sources:				
3299 State Restricted Funds	\$ 432,800	\$ 432,800	\$ 303,960	\$ (128,840)
Federal Sources:				
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	-	23,183	23,183
Total Receipts	432,800	432,800	327,143	(105,657)
 <u>Disbursements</u>				
Instruction:				
1271 Remediation	432,800	432,800	270,422	162,378
Community Services:				
3100 Food Service	-	-	9,338	(9,338)
Total Disbursements	432,800	432,800	279,760	153,040
Net Change in Fund Balance	-	-	47,383	47,383
Fund Balance, Beginning	-	-	(47,383)	(47,383)
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Education Project Grant Fund #261
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1500 Earnings on Investments	\$ 500	\$ 500	\$ 104	\$ (396)
<u>Disbursements</u>				
Support Services:				
2540 Operation and Maintenance of Plant Services	18,500	18,500	-	18,500
Net Change in Fund Balance	(18,500)	(18,000)	104	18,104
Fund Balance, Beginning	18,000	18,000	17,936	(64)
Fund Balance, Ending	\$ -	\$ -	\$ 18,040	\$ 18,040

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Oregon Healthy Schools Grant Fund #267
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Federal Sources				
4500	Restricted Revenue from the Federal Government Through the State			
	\$ 35,000	\$ 35,000	\$ 1,172	\$ (33,828)
<u>Disbursements</u>				
Support Services:				
2139	Other Health Services			
		-	3,139	(3,139)
Net Change in Fund Balance	35,000	35,000	(1,967)	(36,967)
Fund Balance, Beginning	-	-	(1,172)	(1,172)
Fund Balance, Ending	\$ 35,000	\$ 35,000	\$ (3,139)	\$ (38,139)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Daycare Center Fund #284
Fiscal Year Ended June 30, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources:				
1800 Community Service Activities	\$ 20,000	\$ 20,000	\$ 64,277	\$ 44,277
<u>Disbursements</u>				
Community Services:				
3500 Custody and Care of Children Services	60,000	60,000	46,996	13,004
Net Change in Fund Balance	(40,000)	(40,000)	17,281	57,281
Fund Balance, Beginning	40,000	40,000	42,310	2,310
Fund Balance, Ending	\$ -	\$ -	\$ 59,591	\$ 59,591

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
McNary Heights Elementary School Associated Student Body Fund #285
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1500 Earnings on Investments	\$ 100	\$ 100	\$ 6	\$ (94)
1790 Extracurricular Activities	16,900	16,900	739	(16,161)
1920 Contributions and Donations From Private Sources	8,000	8,000	520	(7,480)
Total Receipts	25,000	25,000	1,265	(23,735)
<u>Disbursements</u>				
Instruction:				
1113 Elementary Extracurricular	50,000	50,000	6,420	43,580
Net Change in Fund Balance	(25,000)	(25,000)	(5,155)	19,845
Fund Balance, Beginning	25,000	25,000	29,881	4,881
Fund Balance, Ending	\$ -	\$ -	\$ 24,726	\$ 24,726

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Clara Brownell Middle School Associated Student Body Fund #290
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1500 Earnings on Investments	\$ 100	\$ 100	\$ 3	\$ (97)
1790 Extracurricular Activities	25,000	25,000	7,007	(17,993)
1920 Contributions and Donations From Private Sources	10,000	10,000	146	(9,854)
Total Receipts	<u>35,100</u>	<u>35,100</u>	<u>7,156</u>	<u>(27,944)</u>
<u>Disbursements</u>				
Instruction:				
1122 Middle School Extracurricular	<u>50,000</u>	<u>50,000</u>	<u>5,390</u>	<u>44,610</u>
Net Change in Fund Balance	(14,900)	(14,900)	1,766	16,666
Fund Balance, Beginning	<u>14,900</u>	<u>14,900</u>	<u>13,642</u>	<u>(1,258)</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,408</u>	<u>\$ 15,408</u>

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Umatilla High School Associated Student Body Fund #295
Fiscal Year Ended June 30, 2022

		Budget		Actual	Variance with Final Budget
		Original	Final		
<u>Receipts</u>					
Local Sources:					
1500	Earnings on Investments	\$ 500	\$ 500	\$ 30	\$ (470)
1790	Extracurricular Activities	50,000	50,000	93,352	43,352
1920	Contributions and Donations From Private Sources	94,500	94,500	43,471	(51,029)
Total Receipts		<u>145,000</u>	<u>145,000</u>	<u>136,853</u>	<u>(8,147)</u>
<u>Disbursements</u>					
Instruction:					
1132	High School Extracurricular	<u>235,000</u>	<u>235,000</u>	<u>91,071</u>	<u>143,929</u>
Net Change in Fund Balance		(90,000)	(90,000)	45,782	135,782
Fund Balance, Beginning		<u>90,000</u>	<u>90,000</u>	<u>124,097</u>	<u>34,097</u>
Fund Balance, Ending		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,879</u>	<u>\$ 169,879</u>

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Miscellaneous Grants Fund #299
Fiscal Year Ended June 30, 2022

		Budget		Actual	Variance with Final Budget
		Original	Final		
<u>Receipts</u>					
Local Sources:					
1920	Contributions and Donations From Private Sources \$	10,000	\$ 10,000	\$ -	\$ (10,000)
1990	Miscellaneous	25,000	25,000	-	(25,000)
	Total Local Sources	35,000	35,000	-	(35,000)
State Sources:					
3299	Other Restricted Grants-in-Aid	25,000	25,000	-	(25,000)
Federal Sources:					
4700	Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	25,000	25,000	30,060	5,060
	Total Receipts	85,000	85,000	30,060	(54,940)
<u>Disbursements</u>					
Instruction:					
1111	Elementary Instruction	12,500	12,500	-	12,500
1121	Middle School Instruction	11,300	11,300	-	11,300
1122	Middle School Extra Curricular	4,400	4,400	-	4,400
1131	High School Instruction	11,000	11,000	23,229	(12,229)
1271	Remediation	11,000	11,000	-	11,000
1272	Title IA/D	4,500	4,500	-	4,500
1291	English Second Language Programs	12,500	12,500	-	12,500
	Total Instruction	67,200	67,200	23,229	43,971
Support Services:					
2240	Instructional Staff Development	17,500	17,500	-	17,500
2540	Operation & Maintenance of Plant Services	11,000	11,000	-	11,000
	Total Support Services	28,500	28,500	-	28,500
Community Services:					
3300	Community Services	9,300	9,300	-	9,300
	Total Disbursements	105,000	105,000	23,229	81,771
Net Change in Fund Balance		(20,000)	(20,000)	6,831	26,831
Fund Balance, Beginning		20,000	20,000	(3,147)	(23,147)
Fund Balance, Ending		\$ -	\$ -	\$ 3,684	\$ 3,684

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Debt Service Fund #302
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1100 Ad Valorem Taxes Levied by District	\$ 974,000	\$ 974,000	\$ 1,046,818	\$ 72,818
1500 Earnings on Investments	5,000	5,000	2,182	(2,818)
1990 Miscellaneous	-	-	3	3
Total Local Sources	979,000	979,000	1,049,003	70,003
Intermediate Sources:				
2199 Other Sources	-	-	1,893	1,893
Total Receipts	979,000	979,000	1,050,896	71,896
<u>Disbursements</u>				
Other Uses:				
5100 Debt Service	1,050,000	1,050,000	1,048,247	1,753
Net Change in Fund Balance	(71,000)	(71,000)	2,649	73,649
Fund Balance, Beginning	71,000	71,000	140,546	69,546
Fund Balance, Ending	\$ -	\$ -	\$ 143,195	\$ 143,195

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
OPERS UAL Debt Service Fund #303
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1500 Earnings on Investments	\$	\$ -	\$ 49	\$ 49
1970 Services Provided Other Funds	1,186,882	1,186,882	895,494	(291,388)
Total Receipts	1,186,882	1,186,882	895,543	(291,339)
<u>Disbursements</u>				
Other Uses:				
5100 Debt Service	1,277,882	1,277,882	1,047,241	230,641
Change in Fund Balance Before				
Other Financing Sources / (Uses)	(91,000)	(91,000)	(151,698)	(60,698)
Other Financing Sources / (Uses):				
Bond Proceeds to Oregon PERS	(14,246,714)	(14,246,714)	(10,553,228)	3,693,486
Bond Proceeds	14,246,714	14,246,714	10,705,000	(3,541,714)
Net Change in Fund Balance	(91,000)	(91,000)	74	91,074
Fund Balance, Beginning	91,000	91,000	89,722	(1,278)
Fund Balance, Ending	\$ -	\$ -	\$ 89,796	\$ 89,796

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Capital Projects Fund #451
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ -	\$ -	\$ 374,399	\$ 374,399
<u>Disbursements</u>				
Facilities Acquisition and Construction:				
4150 Building Acquisition, Construction, and Improvement Services	165,050	165,050	80,311	84,739
Change in Fund Balance Before Other Financing Sources / (Uses)	(165,050)	(165,050)	294,088	459,138
Other Financing Sources / (Uses):				
Transfer From Other Funds	165,000	165,000	165,000	-
Net Change in Fund Balance	(50)	(50)	459,088	459,138
Fund Balance, Beginning	50	50	(480,712)	(480,762)
Fund Balance, Ending	\$ -	\$ -	\$ (21,624)	\$ (21,624)

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
2016 GO Bond Capital Projects Fund #452
Fiscal Year Ended June 30, 2022

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1500 Earnings on Investments	\$	\$	\$	\$
		-	5	5
State Sources:				
3299 Other Restricted Grants-in-Aid	70,000	70,000	20,000	(50,000)
Total Receipts	70,000	70,000	20,005	(49,995)
<u>Disbursements</u>				
Facilities Acquisition and Construction:				
4150 Building Acquisition, Construction, and Improvement Services	138,500	138,500	65,892	72,608
Change in Fund Balance Before Other Financing Sources / (Uses)	(68,500)	(68,500)	(45,887)	22,613
Other Financing Sources / (Uses):				
Transfer From Other Funds	43,500	43,500	21,175	(22,325)
Net Change in Fund Balance	(25,000)	(25,000)	(24,712)	288
Fund Balance, Beginning	25,000	25,000	92,253	67,253
Fund Balance, Ending	\$ -	\$ -	\$ 67,541	\$ 67,541

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Budgetary Comparison Schedule
Construction Excise Tax Fund #453
Fiscal Year Ended June 30, 2022

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources:				
1130 Construction Excise Tax	\$ 300,000	\$ 300,000	\$ 97,973	\$ (202,027)
<u>Disbursements</u>				
Facilities Acquisition and Construction:				
4150 Building Acquisition, Construction, and Improvement Services	300,000	300,000		300,000
Net Change in Fund Balance	-	-	97,973	97,973
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ 97,973	\$ 97,973

Other Financial Schedules

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education
Fiscal Year Ended June 30, 2022

	Objects 325, 326 & 327
Function 2540	\$ 363,653
Function 2550	\$ -

A. Energy Bills for Heating – **All Funds:**
Please enter your expenditures for electricity, heating fuel, and water & sewage for these Functions & Objects.

B. Replacement of Equipment – **General Fund:**
Include all General Fund expenditures in Object 542, except for the following exclusions:

<u>Exclude these functions:</u>		<u>Exclude these functions:</u>
1113, 1122 & 1132	Co-curricular Activities	4150 Construction
1140	Pre-Kindergarten	2550 Pupil Transportation
1300	Continuing Education	3100 Food Service
1400	Summer School	3300 Community Services

\$ -

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2022

	Totals	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
Revenue from Local Sources								
1110 Ad Valorem Taxes Levied by District	5,402,202	4,355,628	-	1,046,574	-	-	-	-
1120 Local Option Ad Valorem Taxes Levied by District	-	-	-	-	-	-	-	-
1130 Construction Excise Tax	97,973	-	-	-	97,973	-	-	-
1190 Penalties and Interest on Taxes	1,399	1,155	-	244	-	-	-	-
1200 Revenue from Local Governmental Units Other Than Districts	-	-	-	-	-	-	-	-
1311 Regular Day School Tuition - From Individuals	-	-	-	-	-	-	-	-
1312 Regular Day School Tuition - Other Dist Within State	-	-	-	-	-	-	-	-
1313 Regular Day School Tuition - Other Districts Outside	-	-	-	-	-	-	-	-
1320 Adult/Continuing Education Tuition	-	-	-	-	-	-	-	-
1330 Summer School Tuition	-	-	-	-	-	-	-	-
1411 Transportation Fees - From Individuals	-	-	-	-	-	-	-	-
1412 Transportation Fees - Other Dist Within State	-	-	-	-	-	-	-	-
1413 Transportation Fees - Other Districts Outside	-	-	-	-	-	-	-	-
1420 Summer School Transportation Fees	-	-	-	-	-	-	-	-
1500 Earnings on Investments	38,393	36,013	143	2,232	5	-	-	-
1600 Food Service	21,984	-	21,984	-	-	-	-	-
1700 Extracurricular Activities	101,098	-	101,098	-	-	-	-	-
1800 Community Services Activities	64,278	-	64,278	-	-	-	-	-
1910 Rentals	-	-	-	-	-	-	-	-
1920 Contributions and Donations From Private Sources	66,005	6,681	59,324	-	-	-	-	-
1930 Rental or Lease Payments From Private Contractors	-	-	-	-	-	-	-	-
1940 Services Provided Other Local Education Agencies	-	-	-	-	-	-	-	-
1950 Textbook Sales and Rentals	-	-	-	-	-	-	-	-
1960 Recovery of Prior Years' Expenditure	449	349	100	-	-	-	-	-
1970 Services Provided Other Funds	895,494	-	-	895,494	-	-	-	-
1980 Fees Charged to Grants	-	-	-	-	-	-	-	-
1990 Miscellaneous	152,986	113,661	39,322	3	-	-	-	-
Total Revenue from Local Sources	6,842,261	4,513,487	286,249	1,944,547	97,978	-	-	-
Revenue from Intermediate Sources								
2101 County School Funds	44,849	44,849	-	-	-	-	-	-
2102 General ESD Revenue	-	-	-	-	-	-	-	-
2103 Excess ESD Local Revenue	-	-	-	-	-	-	-	-
2105 Natural Gas, Oil, and Mineral Receipts	-	-	-	-	-	-	-	-
2110 Intermediate "I" Tax	-	-	-	-	-	-	-	-
2199 Other Intermediate Sources	9,821	7,928	-	1,893	-	-	-	-
2200 Restricted Revenue	-	-	-	-	-	-	-	-
2800 Revenue in Lieu of Taxes	-	-	-	-	-	-	-	-
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-	-	-
Total Revenue from Intermediate Sources	54,670	52,777	-	1,893	-	-	-	-
Revenue from State Sources								
3101 State School Fund - General Support	12,464,034	12,464,034	-	-	-	-	-	-
3102 State School Fund - School Lunch Match	8,749	-	8,749	-	-	-	-	-
3103 Common School Fund	147,332	147,332	-	-	-	-	-	-
3104 State Managed County Timber	-	-	-	-	-	-	-	-
3106 State School Fund - Accrual	-	-	-	-	-	-	-	-
3199 Other Unrestricted Grants-in-Aid	-	-	-	-	-	-	-	-
3204 Driver Education	-	-	-	-	-	-	-	-
3222 State School Fund (SSF) Transportation Equipment	-	-	-	-	-	-	-	-
3299 Other Restricted Grants-in-Aid	1,973,651	5,905	1,947,746	-	20,000	-	-	-
3800 Revenue in Lieu of Taxes	-	-	-	-	-	-	-	-
3900 Revenue for/on Behalf of the District	-	-	-	-	-	-	-	-
Total Revenue from State Sources	14,593,766	12,617,271	1,956,495	-	20,000	-	-	-
Revenue from Federal Sources								
4100 Unrestricted Revenue Direct From the Federal Government	-	-	-	-	-	-	-	-
4200 Unrestricted Revenue From the Federal Government Through the State	-	-	-	-	-	-	-	-
4300 Restricted Revenue From the Federal Government	200,000	-	200,000	-	-	-	-	-
4500 Restricted Revenue From the Federal Government Through the State	4,072,942	10,500	3,688,043	-	374,399	-	-	-
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	309,181	-	309,181	-	-	-	-	-
4801 Federal Forest Fees	2,830	2,830	-	-	-	-	-	-
4802 Impact Aid to School Districts for Operation (PL 874)	-	-	-	-	-	-	-	-
4803 Coos Bay Wagon Road Funds	-	-	-	-	-	-	-	-
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-	-	-	-
4900 Revenue for/on Behalf of the District	86,926	-	86,926	-	-	-	-	-
Total Revenue from Federal Sources	4,671,879	13,330	4,284,150	-	374,399	-	-	-
Revenue from Other Sources								
5100 Long Term Debt Financing Sources	10,705,000	-	-	10,705,000	-	-	-	-
5200 Interfund Transfers	205,000	18,825	-	-	186,175	-	-	-
5300 Sale of or Compensation for Loss of Fixed Assets	8,586	8,586	-	-	-	-	-	-
5400 Resources - Beginning Fund Balance	4,077,914	3,978,140	257,965	230,268	(388,459)	-	-	-
Total Revenue from Other Sources	14,996,500	4,005,551	257,965	10,935,268	(202,284)	-	-	-
Grand Totals	41,159,076	21,202,416	6,784,859	12,881,708	290,093	-	-	-

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2022

Fund: 100 General Fund

Instruction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111	Elementary, K-5 or K-6	3,748,467	2,132,331	1,408,390	71,174	135,850	-	722	-
1113	Elementary Extracurricular	-	-	-	-	-	-	-	-
1121	Middle/Junior High Programs	1,410,922	760,213	553,275	27,852	69,371	-	211	-
1122	Middle/Junior High School Extracurricular	59,784	33,445	8,742	4,655	2,072	10,870	-	-
1131	High School Programs	2,136,996	1,230,125	731,335	71,706	103,333	-	497	-
1132	High School Extracurricular	361,228	187,779	71,824	57,065	38,250	-	6,310	-
1140	Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210	Programs for the Talented and Gifted	7,335	4,773	1,668	-	894	-	-	-
1220	Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250	Less Restrictive Programs for Students with Disabilities	1,395,900	723,673	628,838	2,365	14,826	-	26,198	-
1260	Treatment and Habilitation	-	-	-	-	-	-	-	-
1271	Remediation	70,435	45,057	25,378	-	-	-	-	-
1272	Title I	-	-	-	-	-	-	-	-
1280	Alternative Education	-	-	-	-	-	-	-	-
1291	English Second Language Programs	942,308	530,587	381,823	3,987	25,911	-	-	-
1292	Teen Parent Program	-	-	-	-	-	-	-	-
1293	Migrant Education	-	-	-	-	-	-	-	-
1294	Youth Corrections Education	-	-	-	-	-	-	-	-
1299	Other Programs	-	-	-	-	-	-	-	-
1300	Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400	Summer School Programs	-	-	-	-	-	-	-	-
Total Instruction Expenditures		10,133,375	5,647,983	3,811,273	238,804	390,507	10,870	33,938	-
Support Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110	Attendance and Social Work Services	194,367	89,831	100,930	3,164	442	-	-	-
2120	Guidance Services	513,964	282,725	176,551	41,193	13,495	-	-	-
2130	Health Services	14,240	-	-	6,700	7,540	-	-	-
2140	Psychological Services	11,690	-	-	11,690	-	-	-	-
2150	Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160	Other Student Treatment Services	-	-	-	-	-	-	-	-
2190	Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210	Improvement of Instruction Services	-	-	-	-	-	-	-	-
2220	Educational Media Services	165,002	60,197	55,124	-	47,449	-	2,232	-
2230	Assessment & Testing	135,131	46,475	48,796	1,584	38,276	-	-	-
2240	Instructional Staff Development	73,099	34,082	27,480	9,828	1,709	-	-	-
2310	Board of Education Services	196,167	39,583	9,981	77,413	9,740	-	59,450	-
2320	Executive Administration Services	433,031	241,042	170,942	17,665	2,167	-	1,215	-
2410	Office of the Principal Services	1,168,296	698,386	433,944	21,857	9,804	-	4,305	-
2490	Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510	Direction of Business Support Services	-	-	-	-	-	-	-	-
2520	Fiscal Services	218,990	61,619	73,144	81,689	2,013	-	525	-
2540	Operation and Maintenance of Plant Services	1,747,032	486,639	378,029	522,099	110,462	120,248	129,555	-
2550	Student Transportation Services	840,006	8,360	6,904	824,544	198	-	-	-
2570	Internal Services	-	-	-	-	-	-	-	-
2610	Direction of Central Support Services	-	-	-	-	-	-	-	-
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630	Information Services	17,829	9,820	5,410	201	2,398	-	-	-
2640	Staff Services	79,540	33,425	26,004	5,104	6,833	-	8,174	-
2660	Technology Services	463,601	42,521	32,644	142,259	232,582	13,445	150	-
2670	Records Management Services	-	-	-	-	-	-	-	-
2680	Interpretation and Translation Services	759	596	163	-	-	-	-	-
2690	Other Support Services - Central	-	-	-	-	-	-	-	-
2700	Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures		6,272,744	2,135,301	1,546,046	1,766,990	485,108	133,693	205,606	-
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	-	-	-	-	-	-	-	-
3200	Other Enterprise Services	-	-	-	-	-	-	-	-
3300	Community Services	2,696	-	-	30	2,666	-	-	-
3500	Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures		2,696	-	-	30	2,666	-	-	-
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	-	-	-	-	-	-	-	-
4120	Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150	Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4180	Other Capital Items	-	-	-	-	-	-	-	-
4190	Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures		-	-	-	-	-	-	-	-
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	-	-	-	-	-	-	-	-
5200	Transfers of Funds	165,000	-	-	-	-	-	-	165,000
5300	Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400	PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures		165,000	-	-	-	-	-	-	165,000
Grand Totals		16,573,815	7,783,284	5,357,319	2,005,824	878,281	144,563	239,544	165,000

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2022

Fund: 200 Special Revenue Funds

Instruction Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Elementary, K-5 or K-6	433,036	216,744	207,596	-	8,696	-	-	-
1113 Elementary Extracurricular	6,420	-	-	-	6,420	-	-	-
1121 Middle/Junior High Programs	320,475	191,311	122,971	502	5,691	-	-	-
1122 Middle/Junior High School Extracurricular	29,611	1,786	953	19,037	7,335	-	500	-
1131 High School Programs	910,394	461,947	319,285	35,056	93,057	-	1,049	-
1132 High School Extracurricular	123,670	-	-	16,988	96,316	-	10,366	-
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210 Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	155,742	82,228	70,224	199	2,966	-	125	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	862,308	468,632	181,649	52,298	156,355	-	3,374	-
1272 Title I	449,182	271,406	162,317	-	15,459	-	-	-
1280 Alternative Education	-	-	-	-	-	-	-	-
1291 English Second Language Programs	68,449	-	-	450	67,999	-	-	-
1292 Teen Parent Program	-	-	-	-	-	-	-	-
1293 Migrant Education	-	-	-	-	-	-	-	-
1294 Youth Corrections Education	-	-	-	-	-	-	-	-
1299 Other Programs	-	-	-	-	-	-	-	-
1300 Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400 Summer School Programs	-	-	-	-	-	-	-	-
Total Instruction Expenditures	3,359,287	1,694,054	1,064,995	124,530	460,294	-	15,414	-

Support Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	20,000	-	-	20,000	-	-	-	-
2120 Guidance Services	64	-	-	-	64	-	-	-
2130 Health Services	31,757	-	-	28,626	3,131	-	-	-
2140 Psychological Services	-	-	-	-	-	-	-	-
2150 Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160 Other Student Treatment Services	-	-	-	-	-	-	-	-
2190 Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210 Improvement of Instruction Services	-	-	-	-	-	-	-	-
2220 Educational Media Services	-	-	-	-	-	-	-	-
2230 Assessment & Testing	3,200	-	-	-	3,200	-	-	-
2240 Instructional Staff Development	777,617	499,342	239,210	16,225	12,340	-	10,500	-
2310 Board of Education Services	-	-	-	-	-	-	-	-
2320 Executive Administration Services	-	-	-	-	-	-	-	-
2410 Office of the Principal Services	-	-	-	-	-	-	-	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	-	-	-	-	-	-	-	-
2540 Operation and Maintenance of Plant Services	-	-	-	-	-	-	-	-
2550 Student Transportation Services	56,018	-	-	56,018	-	-	-	-
2570 Internal Services	-	-	-	-	-	-	-	-
2610 Direction of Central Support Services	-	-	-	-	-	-	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630 Information Services	-	-	-	-	-	-	-	-
2640 Staff Services	6,218	-	-	-	6,218	-	-	-
2660 Technology Services	572,716	-	-	29,621	409,899	127,196	6,000	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures	1,467,590	499,342	239,210	150,490	434,852	127,196	16,500	-

Enterprise and Community Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	1,166,525	281,914	268,393	19,357	593,509	-	3,352	-
3200 Other Enterprise Services	-	-	-	-	-	-	-	-
3300 Community Services	4,551	3,148	985	-	418	-	-	-
3500 Custody and Care of Children Services	73,231	43,296	29,935	-	-	-	-	-
Total Enterprise and Community Services Expenditures	1,244,307	328,358	299,313	19,357	593,927	-	3,352	-

Facilities Acquisition and Construction Expenditures

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

Other Uses Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	-	-	-	-	-	-	-	-
5200 Transfers of Funds	40,001	-	-	-	-	-	-	40,001
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures	40,001	-	-	-	-	-	-	40,001

Grand Totals

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Grand Totals	6,111,185	2,521,754	1,603,518	294,377	1,489,073	127,196	35,266	40,001

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2022

Fund: 300 Debt Service Funds

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Elementary, K-5 or K-6	-	-	-	-	-	-	-	-
1113 Elementary Extracurricular	-	-	-	-	-	-	-	-
1121 Middle/Junior High Programs	-	-	-	-	-	-	-	-
1122 Middle/Junior High School Extracurricular	-	-	-	-	-	-	-	-
1131 High School Programs	-	-	-	-	-	-	-	-
1132 High School Extracurricular	-	-	-	-	-	-	-	-
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210 Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	-	-	-	-	-	-	-	-
1272 Title I	-	-	-	-	-	-	-	-
1280 Alternative Education	-	-	-	-	-	-	-	-
1291 English Second Language Programs	-	-	-	-	-	-	-	-
1292 Teen Parent Program	-	-	-	-	-	-	-	-
1293 Migrant Education	-	-	-	-	-	-	-	-
1294 Youth Corrections Education	-	-	-	-	-	-	-	-
1299 Other Programs	-	-	-	-	-	-	-	-
1300 Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400 Summer School Programs	-	-	-	-	-	-	-	-
Total Instruction Expenditures	-	-	-	-	-	-	-	-
Support Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	-	-	-	-	-	-	-	-
2120 Guidance Services	-	-	-	-	-	-	-	-
2130 Health Services	-	-	-	-	-	-	-	-
2140 Psychological Services	-	-	-	-	-	-	-	-
2150 Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160 Other Student Treatment Services	-	-	-	-	-	-	-	-
2190 Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210 Improvement of Instruction Services	-	-	-	-	-	-	-	-
2220 Educational Media Services	-	-	-	-	-	-	-	-
2230 Assessment & Testing	-	-	-	-	-	-	-	-
2240 Instructional Staff Development	-	-	-	-	-	-	-	-
2310 Board of Education Services	-	-	-	-	-	-	-	-
2320 Executive Administration Services	-	-	-	-	-	-	-	-
2410 Office of the Principal Services	-	-	-	-	-	-	-	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	-	-	-	-	-	-	-	-
2540 Operation and Maintenance of Plant Services	-	-	-	-	-	-	-	-
2550 Student Transportation Services	-	-	-	-	-	-	-	-
2570 Internal Services	-	-	-	-	-	-	-	-
2610 Direction of Central Support Services	-	-	-	-	-	-	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630 Information Services	-	-	-	-	-	-	-	-
2640 Staff Services	-	-	-	-	-	-	-	-
2660 Technology Services	-	-	-	-	-	-	-	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures	-	-	-	-	-	-	-	-
Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	-	-	-	-	-	-	-	-
3200 Other Enterprise Services	-	-	-	-	-	-	-	-
3300 Community Services	-	-	-	-	-	-	-	-
3500 Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures	-	-	-	-	-	-	-	-
Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	-	-	-	-	-	-	-	-
4120 Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150 Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4180 Other Capital Items	-	-	-	-	-	-	-	-
4190 Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures	-	-	-	-	-	-	-	-
Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	2,095,487	-	-	-	-	-	2,095,487	-
5200 Transfers of Funds	-	-	-	-	-	-	-	-
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	10,553,228	-	-	-	-	-	10,553,228	-
Total Other Uses Expenditures	12,648,715	-	-	-	-	-	12,648,715	-
Grand Totals	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
	12,648,715	-	-	-	-	-	12,648,715	-

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2022

Fund: 400 Capital Projects Funds

Instruction Expenditures

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

Support Services Expenditures

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

Enterprise and Community Services Expenditures

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

Facilities Acquisition and Construction Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	-	-	-	-	-	-	-	-
4120 Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150 Building Acquisition, Construction, and Improvement Services	146,203	-	-	66,677	-	79,526	-	-
4180 Other Capital Items	-	-	-	-	-	-	-	-
4190 Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures	146,203	-	-	66,677	-	79,526	-	-

Other Uses Expenditures

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

Grand Totals

	146,203	-	-	66,677	-	79,526	-	-
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COMPLIANCE SECTION

Cockburn & McClintock, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERSHIPS

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

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

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

We have audited the modified cash basis financial statements of Umatilla School District #6R (the District) as of and for the fiscal year ended June 30, 2022, and have issued our report thereon dated November 29, 2022. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

In connection with our testing nothing came to our attention that caused us to believe the District was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the *Minimum Standards for Audits of Oregon Municipal Corporations*.

OAR 162-10-0230 Internal Control


In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

Restrictions on Use

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



Cockburn & McClintock, LLC

Pendleton, Oregon

November 29, 2022

Cockburn & McClintock, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERSHIPS

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AICPA - PRIVATE COMPANIES PRACTICE SECTION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the modified cash financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Umatilla School District #6R (the District), as of and for the fiscal year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated November 29, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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

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

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

Compliance and Other Matters

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

Purpose of This Report

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

A handwritten signature in black ink, appearing to read "Cockburn & McClintock, LLC". The signature is written in a cursive, flowing style.

Cockburn & McClintock, LLC
Pendleton, Oregon
November 29, 2022

Cockburn & McClintock, LLC

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AICPA - PRIVATE COMPANIES PRACTICE SECTION

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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Umatilla School District #6R's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the fiscal year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District.

Auditor's Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on The District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about The District's compliance with the requirements of each major federal program as a whole.

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

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

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal*

control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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



Cockburn & McClintock, LLC

Pendleton, Oregon

November 29, 2022

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

**Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2022**

Federal Grantor Pass-Through Grantor	Federal CFDA Number	Pass-Through Entity Identifying Number	Grant Period	Grant Amount	Federal Revenues	Federal Expenditures
U.S. Department of Agriculture:						
Pass-Through Programs From:						
Oregon State Department of Education:						
Child Nutrition Cluster:						
School Breakfast Program	10.553	3021002	7/1/21-6/30/2022	349,383	349,383	349,383
National School Lunch Program	10.555	3021002	7/1/21-6/30/2022	711,788	711,788	697,798
NSLP Supply Chain Assistance	10.555	3021002	7/1/21-6/30/2022	29,302	29,302	0
NSLP 2021-2022 Commodities	10.555	3021002	7/1/21-6/30/2022	82,772	82,772	82,772
Summer Food Service Program for Children	10.559	3021002	7/1/21-6/30/2022	66,293	66,293	35,046
SFSP 2021-2022 Commodities	10.559	3021002	7/1/21-6/30/2022	4,154	4,154	4,154
SY 2021 PEBT Local Admin Funds	10.649	3021002	7/1/21-6/30/2022	3,063	3,063	0
Total Child Nutrition Cluster				<u>1,246,756</u>	<u>1,246,756</u>	<u>1,169,154</u>
Child and Adult Care Food Program	10.558	3021002	7/1/21-6/30/2022	84,683	84,683	84,683
Subtotal Department of Agriculture Pass-Through Programs From Oregon State Department of Education				<u>1,331,439</u>	<u>1,331,439</u>	<u>1,253,837</u>
Umatilla County, Oregon:						
Forest Service Schools and Roads Grants to States	10.665		7/1/21-6/30/2022	2,830	2,830	2,830
Total U.S. Department of Agriculture				<u>1,334,269</u>	<u>1,334,269</u>	<u>1,256,667</u>
U.S. Department of Education:						
Pass-Through Programs From:						
Oregon State Department of Education:						
Grants to Local Educational Agencies (Title I, Part A of ESEA)	84.010	58384	7/1/20-9/30/2021	457,886	138,065	138,065
Grants to Local Educational Agencies (Title I, Part A of ESEA)	84.010	67094	7/1/21-9/30/2022	453,800	327,968	327,968
Total Grants to Local Educational Agencies (Title I, Part A of ESEA)				<u>911,686</u>	<u>466,034</u>	<u>466,034</u>
Post School Outcomes (PSO) - Interviews 2019 (IDEA Part B, Section 611)	84.027	57452	6/1/19-9/30/2021	390	390	390
Total Special Education Grants to LEA's (IDEA Part B, Section 611)				<u>390</u>	<u>390</u>	<u>390</u>
Twenty-First Century Community Learning Centers (Title IV, Part B of ESEA)	84.287	61160	7/1/20-9/30/2021	489,055	395,205	278,171
Twenty-First Century Community Learning Centers (Title IV, Part B of ESEA)	84.287	68798	7/1/21-9/30/2022	366,291	93,643	246,801
Total Twenty-First Century Community Learning Centers (Title IV, Part B of ESEA)				<u>855,346</u>	<u>488,848</u>	<u>524,972</u>
Rural & Low Income Schools (Title V-B, Part A of ESEA)	84.358	67339	7/1/21-9/30/2022	32,262	32,262	32,262
Total Rural & Low Income Schools (Title V-B, Part A of ESEA)				<u>32,262</u>	<u>32,262</u>	<u>32,262</u>
English Language Acquisition State Grants (Title III, Part A of ESEA)	84.365	58510	7/1/20-9/30/2021	56,340	25,496	1,002
English Language Acquisition State Grants (Title III, Part A of ESEA)	84.365	67169	7/1/21-9/30/2022	58,315	51,755	51,755
Total English Language Acquisition State Grants (Title III, Part A of ESEA)				<u>114,655</u>	<u>77,251</u>	<u>52,757</u>
Improving Teacher Quality State Grants (Title II, Part A of ESEA)	84.367	49429	7/1/18-9/30/2019	48,931	4,353	3,955
Improving Teacher Quality State Grants (Title II, Part A of ESEA)	84.367	58878	7/1/20-9/30/2021	66,108	28,317	42
Improving Teacher Quality State Grants (Title II, Part A of ESEA)	84.367	67528	7/1/21-9/30/2022	67,593	66,959	66,959
Teacher and Principal Training & Recruiting Grants (Title II, Part A of ESEA)	84.367A	IGA# 19173	11/29/21-6/30/2022	20,526	10,500	19,046
Total Improving Teacher Quality State Grants (Title II, Part A of ESEA)				<u>203,158</u>	<u>110,129</u>	<u>90,003</u>
School Improvement Grants	84.377			0	0	0
Total School Improvement Grants				<u>0</u>	<u>0</u>	<u>0</u>
Student Support and Academic Enrichment (Title IV, Part A of ESEA)	84.424	66884	7/1/21-9/30/2022	32,833	8,200	8,200
Total Student Support and Academic Enrichment Grant (Title IV, Part A of ESEA)				<u>32,833</u>	<u>8,200</u>	<u>8,200</u>
Elementary and Secondary School Emergency Relief (ESSER) Fund	84.425D	58452	7/1/20-9/30/2022	286,297	103,558	96,366
Elementary and Secondary School Emergency Relief (ESSER II) Fund	84.425D	64703	3/13/20-9/30/2023	1,495,558	779,670	696,742
ARP Elementary & Secondary School Emergency Relief (ESSER III) Fund	84.425D	65007	3/13/20-9/30/2024	0	386,517	635,341
Total Education Stabilization Fund Grants				<u>1,781,855</u>	<u>1,269,745</u>	<u>1,428,449</u>
Oregon Healthy Schools Grant 2019-2020	93.981	52561	6/30/19-6/29/2022	12,500	1,172	3,139
Oregon Healthy Schools Grant 2020-2021	93.981	61755	6/30/20-6/29/2022	12,500	0	0
Oregon Healthy Schools Grant 2021-2022	93.981	70241	6/30/20-6/29/2022	12,500	0	0
Total Oregon Healthy Schools Grant				<u>37,500</u>	<u>1,172</u>	<u>3,139</u>
Subtotal Department of Education Pass-Through Programs From Oregon State Department of Education				<u>3,969,686</u>	<u>2,454,030</u>	<u>2,606,205</u>
InterMountain Education Service District:						
Migrant Education State Grant Program (Title I, Part C of ESEA)	84.011	68122	7/1/21-9/30/2022	153,285	41,350	41,350
Migrant Education State Grant Program (Title I, Part C Summer of ESEA)	84.011	57315	7/1/20-9/30/2022	35,750	35,750	35,750
Subtotal InterMountain Education Service District Pass-Through				<u>189,035</u>	<u>77,099</u>	<u>77,099</u>
InterMountain Education Service District:						
Special Education (IDEA) Cluster:						
Special Education - Grants to States (IDEA Part B, Section 611)	84.027		7/1/21-9/30/2022	80,782	80,782	80,782
Total Special Education (IDEA) Cluster				<u>80,782</u>	<u>80,782</u>	<u>80,782</u>

The accompanying notes are an integral part of this schedule

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

**Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2022**

Federal Grantor Pass-Through Grantor	Federal CFDA Number	Pass-Through Entity Identifying Number	Grant Period	Grant Amount	Federal Revenues	Federal Expenditures
Oregon Department of Human Resources						
Youth Transition Program	84.126	160757	7/1/19-6/30/2023	152,666	62,974	60,695
YTP (SWELL Grant)/(WELL Grant)	84.126	157232	6/1/18-2/28/2022	129,861	22,708	13,876
Subtotal Oregon Department of Human Resources Pass-Through				<u>282,526</u>	<u>85,681</u>	<u>74,571</u>
Oregon State University						
Gear Up!	84.334	ED159A-D	9/1/20-8/31/2021	30,060	30,060	23,229
Gear Up!	84.334	ED159A-D	9/1/20-8/31/2021	96,000	35,558	27,098
Subtotal Oregon State University Pass-Through				<u>126,060</u>	<u>65,618</u>	<u>50,327</u>
Total U.S. Department of Education				<u>4,648,088</u>	<u>2,763,211</u>	<u>2,888,984</u>
<u>U.S. Department of Homeland Security:</u>						
Pass-Through Programs From:						
Oregon Office of Emergency Management:						
Federal Emergency Management Agency	97.036		3/28/2020-continuing	374,399	374,399	0
Total U.S. Department of Homeland Security				<u>374,399</u>	<u>374,399</u>	<u>0</u>
<u>U.S. Department of the Treasury</u>						
Pass-Through Programs From:						
Universal Service Administrative Co.						
Emergency Connectivity Fund	32.009		7/1/21-06/30/2022	200,000	200,000	200,000
Total U.S. Department of the Treasury				<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Total Federal Awards				\$ <u>6,556,756</u>	\$ <u>4,671,879</u>	\$ <u>4,345,651</u>

The accompanying notes are an integral part of this schedule

Umatilla School District #6R
Umatilla County, Oregon

Notes to the Schedule of Expenditures of Federal Awards
June 30, 2022

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (this Schedule) includes the federal grant activity of Umatilla School District #6R (the District) under programs of the federal government for the fiscal year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards* (Uniform Guidance). Because this Schedule presents only a selected portion of the operations to the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

Note 2 – Summary of Significant Accounting Policies

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

Pass-through entity identifying numbers are presented where available.

Note 3 – Food Donation

Nonmonetary assistance is reported in this Schedule at the fair market value of the commodities received and disbursed. During the fiscal year ended June 30, 2022, the District received approximately \$82,772 in commodities passed from the United States Department of Agriculture through the Oregon Department of Education which is reported as follows:

<u>Federal CFDA #</u>	<u>Program</u>	<u>Amount</u>
10.555	National School Lunch Program	\$ <u>82,772</u>

Note 4 – Subrecipients

During the fiscal year ended June 30, 2022, the District did not provide any federal financial awards to subrecipients.

Note 5 – Indirect Cost Rate

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

UMATILLA SCHOOL DISTRICT #6R
Umatilla County, Oregon

Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2022

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

- The independent auditor's report expresses an unmodified opinion on the modified cash basis financial statements of UMATILLA SCHOOL DISTRICT #6R.
- No material weaknesses or significant deficiencies relating to the audit of the financial statements are reported in the *INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS*.
- No instances of noncompliance material to the financial statements of UMATILLA SCHOOL DISTRICT #6R, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.

Federal Awards

- No material weaknesses or significant deficiencies relating to the audit of the major federal award programs is reported in the *INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE*.
- The auditor's report on compliance for the major federal award programs for UMATILLA SCHOOL DISTRICT #6R expresses an unmodified opinion on all major federal programs.
- Audit findings that are required to be reported in accordance with §200.516 of the Uniform Guidance are reported in this Schedule.
- The programs tested as major programs were:
 - COVID-19 Federal Relief, CFDA#84.425X
 - Child Nutrition Cluster, CFDA #10.55X
- The threshold for distinguishing between Type A and Type B programs was \$750,000.
- UMATILLA SCHOOL DISTRICT #6R was determined to *not* be a low-risk auditee.

B. FINDINGS—FINANCIAL STATEMENT AUDIT

There were no findings noted for the financial statement audit for the current fiscal year ended June 30, 2022.

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

**Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2022**

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

There were no findings noted for the major federal award programs audit for the current fiscal year ended June 30, 2022.