

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Financial Statements
June 30, 2021

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

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

District Officials
Fiscal Year Ended June 30, 2021

<u>Elected Officials:</u>	<u>Address</u>	<u>Term Expires</u>
Debbie McBee <i>Chairperson</i>	1062 N.W. Skyline Dr. Pendleton, OR 97801	June 30, 2021
Lynn Lieuallen <i>Vice-Chairperson</i>	14 NW 9th Street Pendleton, OR 97801	June 30, 2023
Steve Umbarger <i>Director</i>	557 SW 21st Street Pendleton, OR 97801	June 30, 2021
Dale Freeman <i>Director</i>	718 NW 4th Street Pendleton, OR 97801	June 30, 2023
Julie Muller <i>Director</i>	127 SW Quinney Place Pendleton, OR 97801	June 30, 2023
Mason Murphy <i>Director</i>	2239 SW Ladow Pendleton, OR 97801	June 30, 2023
Gary George <i>Director</i>	70213 Cougar Lane Pendleton, OR 97801	June 30, 2021

Appointed Officials:

Chris Fritsch <i>Superintendent and Clerk</i>	Michelle Jones <i>Director of Business Services and Deputy Clerk</i>
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District Contact Information:

107 NW 10th Street
Pendleton, OR 97801
(541) 276-6711
<http://www.pendleton.k12.or.us/>

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

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Umatilla County, Oregon

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FINANCIAL SECTION

Cockburn & McClintock, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERSHIPS

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Education and Management
Pendleton School District #16R
107 NW 10th Street
Pendleton, Oregon 97801

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Pendleton School District #16R (the District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note 1D; this includes determining that the modified cash basis of accounting is an acceptable basis for the 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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 Pendleton School District #16R as of June 30, 2021, and the respective changes in financial position—modified cash basis and the related budgetary comparison for the General Fund, thereof for the fiscal year then ended in accordance with the basis of accounting described in Note 1D.

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.

Other Matters

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.

Report on Supplementary Information

The combining nonmajor fund financial statements, budgetary comparison schedules, other financial schedules, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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.

Report on Other Information

The management's discussion and analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Reports on Other Legal and Regulatory Requirements

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated December 6, 2021 on our consideration of the District's internal control over financial reporting and on tests of its compliance with the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-320. 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2021, 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.

Cockburn & McClintock, LLC



Kylie M. McClintock, CPA
Licensed Municipal Auditor

Pendleton, Oregon
December 6, 2021

Other Information:
Management's Discussion and Analysis

PENDLETON SCHOOL DISTRICT 16R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021

As management of Pendleton School District 16R (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information we have furnished in the District's financial statements, which follow this narrative. The discussion focuses on the District's primary government and, unless otherwise noted, component units reported separately from the primary government are not included.

FINANCIAL HIGHLIGHTS

The financial statements are prepared on a modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United State of America. 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 Positions and depreciation expenditures are recorded as an allocated expenditure in the Statement of Activities; and long-term debt obligations of the District are recorded as a liability in the Statement of Net Positions and annual payments of principal on these obligations reduces the liability.

- The assets of the District exceed its liabilities at the close of the fiscal year by \$7.6 million.
- The District's total net position increased by \$2.7 million.
- The District's General Fund Net Position is impacted by the issuance in the 2002-2003 fiscal year of two Limited Tax Pension Bonds to pay the District's Unfunded Actuarial Liability (UAL) for pension obligations in PERS (Public Employee Retirement System). The debt incurred was \$25.6 million, which reduces the net position by that amount. The net position is reduced because the UAL is not considered debt although it is an obligation of the District to pay the UAL of its retirees.
- This method of incurring debt obligations to pay the PERS Unfunded Actuarial Liability obligation results in the District reporting a Total Unrestricted Deficit of \$8.4 million due to the PERS bond obligation of \$16 million. The District's Net Position was reduced once this debt was issued and recognized in its Government-Wide Statement of Net Position. If the bonds had not been issued the District would report an Unrestricted Net Position of \$7.6 million at June 30, 2021.
- As of the close of the current fiscal year, the District's governmental funds reported combined ending fund balance of \$9.6 million, an increase of \$1.9 million from the previous year.
- At the end of the current fiscal year, the unassigned fund balance for the General Fund was \$3.6 million, or 11% of total general fund expenditures for the year.
- The District's total debt obligations decreased by \$2.9 million during the current fiscal year.

PENDLETON SCHOOL DISTRICT 16R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021

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. The basic financial statements present two different views of the District through the use of District-wide statements and fund 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 statements. There are two parts to the Fund Financial Statements: the governmental funds statements and the budgetary comparison statements.

The next section of the basic financial statements is the notes. The notes to the financial statements explain in detail some of the data contained in those statements. In addition to the basic financial statements and accompanying notes, supplementary information is provided to show details about the District's individual funds. Budgetary information required by the Oregon Revised Statutes also can be found in this part of the statements.

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 Net Position reflects the classification of restricted net position as clarified by the implementation of GASB 54 (Fund Balance Reporting and Governmental Fund Type Definitions).
- **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, expenditures and other transactions that increase or decrease net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs.

The District's financial reporting includes the funds of the District (primary government) and an organization which must be included as component unit. The component unit, Nixyáawii Community School, is a Charter School governed by its own Board of Education and operates independently for services provided to its students except for Special Education services which are contracted with the District. Thus, this Charter School is reported as a discretely presented component unit of the District, separate from the primary government, though included in the District's overall reporting entity.

The District-wide financial statements can be found on pages 13-14 of this report.

PENDLETON SCHOOL DISTRICT 16R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021

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. The District, 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 how assets can readily be converted into cash flow in and out, and what monies are left at year-end that will be available for spending in the next fiscal year. Governmental funds are reported using an accounting method called *cash accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the readers a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the District's programs. The relationship between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is described in a reconciliation that is part of the Fund Financial Statements.

The District adopts an annual budget for its funds, as required by the Oregon Revised Statutes. The budget is a legally adopted document that incorporates input from the citizens of the District, the management of the District, and the School Board about which services to provide and how to pay for them. It also authorizes the District to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the District complied with Oregon Local Budget Law and whether or not the District succeeded in providing the services as planned when the budget was adopted. The budgetary comparison statement uses the budgetary basis of accounting and is presented using the same format, language, and classifications as the Statement of Revenues, Expenditures, and Changes in Fund Balances. The statement shows four columns: 1) the original budget as adopted by the School Board; 2) the final budget as amended by the School Board; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges

The District maintains thirty-eight individual governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and Revenues, Expenditures and Changes in Fund Balances – Cash Basis for the General Fund which is considered a “major” fund under the GASB 34 “major” fund focus. The other thirty-seven governmental funds are reported separately in the Governmental Funds Financial Statements under the heading “Nonmajor Governmental Funds.” Individual fund financial data for each of the nonmajor governmental funds is provided as Supplementary Information.

The governmental fund financial statements can be found on pages 15 through 19 of this report.

Proprietary Funds. The District does not have a proprietary fund for the 2020-2021 fiscal year.

Fiduciary Funds. The District does not have a fiduciary fund for the 2020-2021 fiscal year.

PENDLETON SCHOOL DISTRICT 16R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021

NOTES TO THE BASIC 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 20-44 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 45-51 of this report.

Additional Supplementary Information on pages 52-90 reflects budgetary comparison schedules, individually, of all District Non-Major Funds for the fiscal year ending June 30, 2021.

DISTRICT-WIDE FINANCIAL ANALYSIS

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

Net Position

	June 30, 2021	June 30, 2020	Increase / (Decrease)
<u>Assets</u>			
Cash and Cash Equivalents	\$ 9,638,478	\$ 7,718,794	\$ 1,919,684
Capital Assets, Net			
Land	84,928	84,928	-
Construction in Progress	-	7,363	(7,363)
District Buildings and Improvements	64,174,711	65,931,268	(1,756,557)
Equipment and Vehicles	485,503	487,956	(2,453)
Total Assets	74,383,620	74,230,309	153,311
<u>Deferred Outflows of Resources</u>			
Deferred Charges on Refunding, Net	2,575,503	2,884,105	(308,602)
<u>Liabilities</u>			
Current Portion of Debt	2,957,167	2,867,312	89,855
Long-Term Debt	66,351,132	69,308,299	(2,957,167)
Total Liabilities	69,308,299	72,175,611	(2,867,312)
<u>Deferred Inflows of Resources</u>			
Deferred Premium on Refunding, Net	85,462	86,146	(684)
<u>Net Position</u>			
Net Investment in Capital Assets	13,882,336	14,255,047	(372,711)
Restricted for Debt Service	511,777	719,418	(207,641)
Restricted for Other Purposes	1,589,909	1,330,171	259,738
Unrestricted (Deficit)	(8,418,660)	(11,451,979)	3,033,319
Total Net Position	\$ 7,565,362	\$ 4,852,657	\$ 2,712,705

PENDLETON SCHOOL DISTRICT 16R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021

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 exceeded liabilities by \$7.6 million as of June 30, 2021. The District's net position increased by \$2.7 million for the fiscal year ended June 30, 2021. Of the total net assets, \$13.9 million reflect the District's investment in capital assets (e.g. land, Construction in Progress, District buildings, furniture and equipment), less any related debt still outstanding that was issued to acquire those items. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of the outstanding related debt, the resources needed to repay that debt must be provided by other sources, since the capital assets cannot be used to liquidate these liabilities.

Change in Net Position

	June 30, 2021	June 30, 2020	Increase / (Decrease)
<u>Revenues</u>			
Program Revenues:			
Charges for Services	\$ 232,424	\$ 854,075	\$ (621,651)
Operating Grants and Contributions	6,076,850	3,714,083	2,362,767
Capital Grants and Contributions	10,637	-	10,637
General Revenues:			
Property Taxes	9,672,463	9,770,168	(97,705)
State School Fund	25,316,408	25,233,248	83,160
County / Common School Aid	388,882	382,406	6,476
Unrestricted Federal Funds	112,059	494,905	(382,846)
Earnings on Investments	102,773	215,653	(112,880)
Other Revenue	407,389	111,431	295,958
Total Revenues	42,319,885	40,775,969	1,543,916
<u>Expenses</u>			
Instruction	22,403,645	22,275,196	128,449
Support Services	12,545,866	12,546,081	(215)
Enterprise and Community Services	1,066,664	1,010,389	56,275
Debt Service - Interest	3,591,005	4,043,685	(452,680)
Total Expenses	39,607,180	39,875,351	(268,171)
Change in Net Position	2,712,705	900,618	1,812,087
Net Position, Beginning	4,852,657	3,952,039	900,618
Net Position, Ending	\$ 7,565,362	\$ 4,852,657	\$ 2,712,705

PENDLETON SCHOOL DISTRICT 16R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021

DISTRICT-WIDE FINANCIAL ANALYSIS CONTINUED

An additional portion of the District's net position, \$2.1 million, represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$(8.4 million) is unrestricted

Governmental Activities – Governmental activities increased the District's net position by \$2.7 million, thereby accounting for 100% of the total increase in the net position of the District.

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. Specifically, unassigned fund balance can be a useful measure of a government's net resources available for spending at the end of a fiscal year.

At June 30, 2021, the District's governmental funds reported combined ending fund balances of \$9.6 million, an increase of \$1.9 million in comparison with the prior year.

The General Fund, which is the chief operating fund of the District and is always considered a major fund, had a fund balance of \$8.3 million which is an increase of \$1.7 million. This increase is related to the combination of an increase in intergovernmental revenue and the financial impact from the COVID-19 pandemic. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$3.6 million. As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. The fund balance represents 25.6 percent of total General Fund expenditures.

Other Non-Major Government Funds, which represent a summarization of all the other governmental funds, ended the year with total fund balance of \$1.3 million, a increase of \$212,000.

GENERAL FUND BUDGETARY HIGHLIGHTS

The PSD Board adopted a budget for the fiscal year ending June 30, 2021 based on state biennial funding of \$9.0 billion. With this level of funding the district was able to maintain a status quo budget from the prior fiscal year. Pendleton SD also benefited from the passage of House Bill 3427 Student Success Act. This bill contains an additional investment in K-12 and early childhood education through a new tax package. The approved tax package resulted in \$770,000 in additional revenue which was used to support student social-emotional health, well-rounded educational opportunities, smaller class sizes and increased learning time. During the 2020-21 school year the District also received comprehensive distance learning and Elementary and Secondary School Emergency Relief (ESSER) Funds, that were provided through the Federal Coronavirus Aid, Relief and Economic Security (CARES) Act. These funds were used to support the move to comprehensive distance learning K-12 for a large portion of the school year as well as offset the cost of increased cleaning and sanitization of the facilities.

PENDLETON SCHOOL DISTRICT 16R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

As shown in the table below, at June 30, 2021, the District had \$64.7 million invested in a broad range of capital assets including land, construction in progress, buildings, furniture and equipment. This amount reflects a net decrease of \$1.8 million from last year. Increase in capital additions were offset by regular depreciation expense. See Note 5 of the Notes to the Financial Statements for more information on capital assets.

Capital Assets, Net of Accumulated Depreciation

	June 30, 2021	June 30, 2020	Increase / (Decrease)
Land	\$ 84,928	\$ 84,928	\$ -
Construction in Progress	-	7,363	(7,363)
District Buildings and Improvements	64,174,711	65,931,268	(1,756,557)
Vehicles and Equipment	485,503	487,956	(2,453)
Total	\$ 64,745,142	\$ 66,511,515	\$ (1,766,373)

Debt Administration and Capacity

As shown in the table below, at the end of this year, the District had \$69.3 million in debt outstanding which is comparable to \$72.2 million last year. The District made its annual debt service payments under those obligations that included an overall reduction in the principal balance of \$2.9 million. See Note 7 of the Notes to the Financial Statements for more information on long-term debt obligations.

Outstanding Long-Term Debt Obligations

	June 30, 2021	June 30, 2020	Increase / (Decrease)
2002 Limited Tax Pension Bonds	\$ 7,710,000	\$ 7,710,000	\$ -
2003 Limited Tax Pension Bonds	8,245,452	8,621,184	(375,732)
2011 Limited Tax Pension Refunding Bonds	-	790,000	(560,000)
GO Bonds, Series 2014	7,772,847	8,914,427	(790,000)
GO Bond Refunding, Series 2019	45,580,000	46,140,000	(1,141,580)
Total	\$ 69,308,299	\$ 72,175,611	\$ (2,867,312)

PENDLETON SCHOOL DISTRICT 16R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021

Debt Administration and Capacity (Continued)

Debt Limitation and Capacity Fiscal Year 2021	
Real Market Value	\$ 2,308,261,016
Debt Capacity	
General Obligation Debt Capacity (7.95% of RMV)	\$ 183,506,751
Less: Outstanding Debt Subject to Limit	(53,352,847)
Remaining General Obligation Debt Capacity	\$ 130,153,904
Percent of Capacity Issued	29.07%

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The most significant financial factor for the District continues to be the instability of the State of Oregon's State School Fund and looming PERS increases. In May 2015, the Oregon Supreme overturned portions of SB 822, which provided PERS savings for district through June 2017. This decision, now referred to as the Moro Decision, will result in substantial PERS increases beginning with the 2017-2019 biennium. The rate increase will be based on the rate of return for the entire PERS system. The 2021-2023 PERS rate for the District will be 3.3 percent for Tier 1/Tier 2 employees and .19 percent for OPSRP employees. This reduction is in part due to 2019 Legislative changes as well as an increase in investment rates in prior years.

The District continues to benefit from issuing PERS Bonds. Combined payments to PERS and the bonds for 2020-2021 resulted in an effective rate of 23.63%. Without issuing the bonds the rate would have been 29.26%. The result is a savings to the district of approximately \$915,000 for the fiscal year.

The District adopted a budget for 2021-2022 school year that was reflective of a State biennial budget of \$9.3 billion. In addition, the district is expected to receive full funding for the Student Investment Account (SIA). The intent of the SIA funding is to provide additional resources to help meet the mental and behavioral needs of students and address the achievement gap of historically underrepresented student groups. The general fund budget also reflected \$2.8 million in federal stimulus funds allocated to the district the Federal CARES Act approved in December 2020. These dollars continue to provide financial relief to the district for COVID related expenditures and to address learning loss among students in all subgroups. With these funds we were able to increase our licensed FTE by 9.0, focusing on reducing class size at the elementary level and providing reading and math interventions K-12. The District's proposed budget allows for the continuation of services to students that will help us move forward with our Strategic Plan and SIA goals.

School Board policy mandates that the District budget a General Fund ending fund balance that is a minimum of 4% of its General Fund actual expenditures. The ending fund balance for 2020-2021 fiscal year is 25.6%.

PENDLETON SCHOOL DISTRICT 16R
MANAGEMENT'S DISCUSSION AND ANALYSIS
Fiscal Year Ended June 30, 2021

PROPERTY TAX COLLECTION INFORMATION

Umatilla County
Tax Collection Record ⁽¹⁾

Fiscal Year	Percent Collected as of 6/30/2020⁽²⁾
2020	98.00%
2019	99.43%
2018	99.57%
2017	99.38%
2016	99.31%

- (1) Percentage of total tax levy collection in Umatilla County. Pre-payment discounts are considered to be collected when outstanding taxes are calculated. The tax rates are before offsets.
- (2) The percentage of taxes shown in the column represents taxes collected cumulatively from July 1 of a given levy year through June 30, 2020.

Source: Umatilla County Department of Assessment and Taxation.

Major Taxpayers
(As of Fiscal Year 2021)
Pendleton School District No. 16R

Taxpayer	Business/Service	Assessed Value⁽¹⁾	Tax⁽²⁾
Union Pacific Railroad Co. ⁽³⁾	Railroad	\$60,192,430	\$741,616
Pacificorp	Utility	30,882,000	444,642
Hill Meat Co.	Food Processing	19,377,130	346,644
Atkore Acquisition Company Q	Manufacturing	6,222,529	289,939
Lumen Technologies Inc	Telecommunications	20,115,000	289,000
Northwest Pipeline LLC	Utility	24,770,000	278,368
Charter Communications	Telecommunications	9,417,000	168,463
Keystone RV Company	Manufacturing	9,299,300	167,391
Wal-Mart Estate Business (TR)	Department Store	8,582,930	153,542
St. Anthony Hospital	Hospital	7,374,070	132,694

- (1) Assessed value does not exclude offsets such as urban renewal and farm tax credits.
- (2) Tax amount is the total tax paid by the taxpayer within the boundaries of the District and County, respectively. This amount is distributed to individual local governments by the County. A breakdown of amounts paid to each individual local government is not available.
- (3) Union Pacific Railroad Company has 32,615 miles of rail lines covering 23 states across two-thirds of the United States. The company employees about 48,000 people and its main function is transporting freight. It transports chemicals, coal, food and food products, forest products, grain and grain products, intermodal, metals and minerals, and automobiles and parts.
Source: www.up.com.

Source: Umatilla County Department of Assessment and Taxation.

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 Director of Business Services at 107 NW 10th Street, Pendleton, Oregon 97801.

Basic Financial Statements

District-Wide Financial Statements

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Statement of Net Position - Modified Cash Basis
June 30, 2021

	Primary Government	Component
	Governmental Activities	Unit
<u>Assets</u>		
Current Assets:		
Cash and Cash Equivalents	\$ 9,638,478	\$ 773,686
Total Current Assets	9,638,478	773,686
Noncurrent Assets:		
Capital Assets, Net		
Land	84,928	-
District Buildings and Improvements	64,174,711	-
Equipment and Vehicles	485,503	71,248
Total Noncurrent Assets	64,745,142	71,248
Total Assets	74,383,620	844,934
<u>Deferred Outflows of Resources</u>		
Deferred Charges on Refunding, Net	2,575,503	
<u>Liabilities</u>		
Current Liabilities:		
Bonds Payable Due Within One Year	2,957,167	-
Noncurrent Liabilities:		
Bonds Payable Due in More Than One Year	66,351,132	-
Total Liabilities	69,308,299	-
<u>Deferred Inflows of Resources</u>		
Deferred Premium on Refunding, Net	85,462	-
<u>Net Position</u>		
Net Investment in Capital Assets	13,882,336	71,248
Restricted for Debt Service	511,777	-
Restricted for Other Purposes	1,589,909	72,039
Unrestricted (Deficit)	(8,418,660)	701,647
Total Net Position	\$ 7,565,362	\$ 844,934

The accompanying notes are an integral part of the financial statements

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Statement of Activities - Modified Cash Basis
Fiscal Year Ended June 30, 2021

Functions / Programs:	Expenses	Charges for Services	Program Revenues Operating Grants and Contributions	Capital Grants and Contributions	Net (Expense) / Revenue and Change in Net Position
Primary Government:					
Governmental Activities:					
Instruction:					
Regular Programs	\$ 14,808,523	\$ 144,249	\$ 2,127,650	\$ 5,089	\$ (12,531,535)
Special Programs	7,581,317	-	1,944,791	-	(5,636,526)
Other Instructional Programs	13,805	-	-	-	(13,805)
Total Instruction	<u>22,403,645</u>	<u>144,249</u>	<u>4,072,441</u>	<u>5,089</u>	<u>(18,181,866)</u>
Support Services:					
Student Support Services	1,979,340	-	553,545	5,548	(1,420,247)
Instructional Staff Support	468,455	-	155,932	-	(312,523)
General Administration	765,894	-	-	-	(765,894)
School Administration	2,741,552	-	-	-	(2,741,552)
Business Support Services	5,471,858	77,200	-	-	(5,394,658)
Central Activities	760,023	-	12,590	-	(747,433)
Supplemental Retirement	358,744	-	-	-	(358,744)
Total Support Services	<u>12,545,866</u>	<u>77,200</u>	<u>722,067</u>	<u>5,548</u>	<u>(11,741,051)</u>
Enterprise and Community Services	1,066,664	10,975	1,282,342	-	226,653
Debt Service - Interest and Fees	3,591,005	-	-	-	(3,591,005)
Total Primary Government	<u>\$ 39,607,180</u>	<u>\$ 232,424</u>	<u>\$ 6,076,850</u>	<u>\$ 10,637</u>	<u>\$ (33,287,269)</u>
Component Unit:					
Nixyáawii Community School	<u>\$ 1,030,298</u>	<u>\$ 3,961</u>	<u>\$ 550,786</u>	<u>\$ -</u>	<u>\$ (475,551)</u>
			<u>Primary Government</u>	<u>Component Unit</u>	
Changes in Net Position			<u>\$ (33,287,269)</u>	<u>\$ (475,551)</u>	
General Revenues:					
Property Taxes for General Purposes			6,548,249	-	
Property Taxes for Debt Service			3,124,214	-	
State School Fund - General Support			24,336,408	758,388	
State School Fund - Transportation			980,000	-	
County / Common School Aid			388,882	-	
Unrestricted State/Federal Funds			112,059	-	
Earnings on Investments			102,773	1,069	
Other Revenue			407,389	998	
Total General Revenues			<u>35,999,974</u>	<u>760,455</u>	
Change in Net Position			2,712,705	284,904	
Net Position, Beginning			<u>4,852,657</u>	<u>560,030</u>	
Net Position, Ending			<u>\$ 7,565,362</u>	<u>844,934</u>	

The accompanying notes are an integral part of the financial statements

Fund Financial Statements

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Balance Sheet - Cash Basis
Governmental Funds
June 30, 2021

	General Fund	Nonmajor Governmental Funds	Total
	<u> </u>	<u> </u>	<u> </u>
<u>Assets</u>			
Cash and Cash Equivalents	\$ 7,535,349	\$ 2,103,129	\$ 9,638,478
Due From Other Funds	<u>765,897</u>	<u>-</u>	<u>765,897</u>
Total Assets	<u>\$ 8,301,246</u>	<u>\$ 2,103,129</u>	<u>\$ 10,404,375</u>
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Due To Other Funds	<u>\$ -</u>	<u>\$ 765,897</u>	<u>\$ 765,897</u>
Fund Balances:			
Spendable:			
Restricted	-	1,602,368	1,602,368
Assigned	4,750,000	500,761	5,250,761
Unassigned	<u>3,551,246</u>	<u>(765,897)</u>	<u>2,785,349</u>
Total Fund Balances	<u>8,301,246</u>	<u>1,337,232</u>	<u>9,638,478</u>
Total Liabilities and Fund Balances	<u>\$ 8,301,246</u>	<u>\$ 2,103,129</u>	<u>\$ 10,404,375</u>

The accompanying notes are an integral part of the financial statements

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Reconciliation of the Governmental Funds Balance Sheet (Cash Basis)
to the Statement of Net Position (Modified Cash Basis)
June 30, 2021

Total Fund Balances - Governmental Funds	\$	9,638,478
<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	\$	90,466,100
Governmental Accumulated Depreciation		<u>(25,720,958)</u>
		64,745,142
<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 governmental fund financial statements</p>		
		(85,462)
<p>Deferred charges 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 governmental fund financial statements</p>		
		2,575,503
<p>Certain liabilities not due in the current year are not reported as governmental fund liabilities. These liabilities consist of:</p>		
OPERS UAL Bonds		(15,955,452)
General Obligation Bonds		<u>(53,352,847)</u>
		<u>(69,308,299)</u>
Total Net Position - Governmental Activities	\$	<u><u>7,565,362</u></u>

PENDLETON SCHOOL DISTRICT #16R
 Umatilla County, Oregon

Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
 Governmental Funds
 Fiscal Year Ended June 30, 2021

	General Fund	Nonmajor Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
<u>Revenues</u>			
Property Taxes	\$ 6,548,251	\$ 3,132,226	\$ 9,680,477
Intergovernmental	27,071,941	4,763,100	31,835,041
Food Service Sales	-	10,975	10,975
Charges for Services	83,291	2,926,283	3,009,574
Contributions and Donations	8,600	53,182	61,782
Earnings on Investments	77,823	24,949	102,772
Other Revenue	336,056	71,339	407,395
	<u> </u>	<u> </u>	<u> </u>
Total Revenues	34,125,962	10,982,054	45,108,016
<u>Expenditures</u>			
Current:			
Instruction:			
Regular Programs	14,580,036	899,506	15,479,542
Special Programs	5,808,235	1,953,636	7,761,871
Other Instruction Programs	13,160	-	13,160
	<u> </u>	<u> </u>	<u> </u>
Total Instruction	20,401,431	2,853,142	23,254,573
Support Services:			
Student Support Services	1,533,483	529,147	2,062,630
Instructional Staff Support	344,908	129,937	474,845
General Administration	785,780	-	785,780
School Administration	2,845,680	-	2,845,680
Business Support Services	5,421,506	2,543	5,424,049
Central Activities	699,185	9,750	708,935
Supplemental Retirement	358,744	-	358,744
	<u> </u>	<u> </u>	<u> </u>
Total Support Services	11,989,286	671,377	12,660,663
Enterprise and Community Services	-	1,003,094	1,003,094
	<u> </u>	<u> </u>	<u> </u>
Capital Outlay	27,973	91,625	119,598
	<u> </u>	<u> </u>	<u> </u>
Debt Service:			
Principal	-	2,867,312	2,867,312
Interest	-	3,283,092	3,283,092
	<u> </u>	<u> </u>	<u> </u>
Total Debt Service	-	6,150,404	6,150,404
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	32,418,690	10,769,642	43,188,332
	<u> </u>	<u> </u>	<u> </u>
Net Change in Fund Balances	1,707,272	212,412	1,919,684
Fund Balances, Beginning	6,593,974	1,124,820	7,718,794
	<u> </u>	<u> </u>	<u> </u>
Fund Balances, Ending	\$ 8,301,246	\$ 1,337,232	\$ 9,638,478
	<u> </u>	<u> </u>	<u> </u>

The accompanying notes are an integral part of the financial statements

PENDLETON SCHOOL DISTRICT #16R
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, 2021**

Net Change in Fund Balances - Total Government Funds	\$	1,919,684
<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	119,598	
Depreciation expense reported in the Statement of Activities	<u>(1,885,971)</u>	
Amount by which capital outlays are greater / (less) than depreciation in the current period.		(1,766,373)
<p>Premiums reflecting bond issuance proceeds received over the par amount of bonds are deferred and amortized to interest expense over the bond repayment period in the Statement of Activities and are recognized as other financing sources in governmental funds when received</p>		
		(307,918)
<p>Principal payment on long-term debt is reported as an expenditure in the governmental funds, however in the Statement of Net Position, principal payments on long-term debt are reflected as a reduction of liabilities.</p>		
Debt principal repaid		<u>2,867,312</u>
Change in Net Position - Governmental Activities	\$	<u><u>2,712,705</u></u>

The accompanying notes are an integral part of the financial statements

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Statement
General Fund
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Revenues</u>				
Property Taxes	\$ 6,508,000	\$ 6,508,000	\$ 6,548,251	\$ 40,251
Intergovernmental	26,865,000	26,865,000	27,071,941	206,941
Charges for Services	165,000	165,000	83,291	(81,709)
Contributions and Donations	5,000	5,000	8,600	3,600
Earnings on Investments	100,000	100,000	77,823	(22,177)
Other Revenue	100,000	100,000	336,056	236,056
Total Revenues	<u>33,743,000</u>	<u>33,743,000</u>	<u>34,125,962</u>	<u>382,962</u>
<u>Expenditures</u>				
Instruction	23,226,955	23,226,955	20,401,431	2,825,524
Support Services	14,159,045	14,159,045	12,012,959	2,146,086
Contingency	2,350,000	2,350,000	-	2,350,000
Other Uses	7,000	7,000	4,300	2,700
Total Expenditures	<u>39,743,000</u>	<u>39,743,000</u>	<u>32,418,690</u>	<u>7,324,310</u>
Net Change in Fund Balance	(6,000,000)	(6,000,000)	1,707,272	(6,941,348)
Fund Balance, Beginning	<u>6,000,000</u>	<u>6,000,000</u>	<u>6,593,974</u>	<u>593,974</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,301,246</u>	<u>\$ 8,301,246</u>

The accompanying notes are an integral part of the financial statements

Notes to the Financial Statements

Pendleton School District #16R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2021

Note 1 – Summary of Significant Accounting Policies

The accounting policies of Pendleton School District #16R (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. Pendleton School District #16R, Umatilla County, Oregon, operates under a School Board-Superintendent form of government and provides education for grades K-12. The District consists of six 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 is one component unit.

Discretely Presented Component Unit

Oregon State Statute Chapter 338 authorized the establishment of Charter Schools as part of the State's education program. Charter Schools are public schools operating under a performance contract with the local school district and are financially dependent on the District for a majority of their funding. Revenues such as the Oregon State School Fund and other State and Federal revenue sources are received by the District on behalf of the Charter School and then remitted to them. As such, Charter Schools are funded on the same basis and are subject to the same financial reporting requirements as the District. Additionally, all students enrolled in Charter Schools are included in the District's total enrollment. At fiscal year-end, there was one Charter School operating within Pendleton School District #16R meeting the criteria for presentation as a discretely presented component unit: Nixyáawii Community School. Complete financial statements of Nixyáawii Community School can be obtained at the InterMountain Education Service District's Business Office at 2001 SW Nye, Pendleton, Oregon, 97801.

Since the District is independent of and is not financially accountable for other governmental units or civic entities, these financial statements represent the operations of the District as well as all of the funds of the District as a governmental unit.

Pendleton School District #16R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

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.

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 Statement 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.

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 1 – Summary of Significant Accounting Policies (Continued)

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

Governmental Funds (Continued)

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 thirty-four 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 three 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 one capital project fund.

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

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.

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

Pendleton School District #16R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

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.

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 involve 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.

Pendleton School District #16R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

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, but the taxes are 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.

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.

Pendleton School District #16R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

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 capital 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. Leases that do not meet the criteria of a capital lease are classified as operating leases.

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 one deferred outflow item, deferred charges on refunding. During the 2019-20 fiscal year the District had an advance refunding of approximately 96% of the outstanding 2014A general obligation bonds. This advance refunding required the District to place funds in escrow in an amount in excess of the carrying balance of the bonds that were deferred and issuance premium related to those bonds. 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 so will not be recognized as an inflow of resources (revenue) until that time. The District only has one item that qualifies for reporting in this category. It is the deferred premium on refunding reported in the District-wide Statement of Net Position and Governmental Funds Balance Sheet. A deferred premium on refunding results from the difference in the premiums received over the par amounts of the bonds issued. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

Pendleton School District #16R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2021

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 is awarded annually based on years of employment. The maximum accumulation of vacation time is 320 hours. Unpaid vacation time is fully vested to employees at the time it is awarded. Vacation time does not apply to certified, classified except for secretaries, custodians and maintenance and supervisory personnel. All outstanding vacation time is payable upon resignation or retirement.

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 Plan

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, administrative, licensed, confidential, and classified employees are eligible for an early retirement stipend based on their contractual agreements.

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

Post-Employment Health Care Benefits

Eligible classified who elected early retirement prior to July 1, 2007 and confidential employees hired prior to July 1, 2007 are entitled to payment of group medical insurance premiums. Such costs are recorded as expenditures in the General Fund and funded as premiums become due.

Pendleton School District #16R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2021

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Net Position / Fund Balance

District-wide net position is divided into three components:

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

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

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

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

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.

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:

Pendleton School District #16R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2021

Note 2 – Stewardship, Compliance, and Accountability (Continued)

- 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 2020-2021 budget on June 13, 2020 totaling \$55,973,645.
The Board of Education adopted the 2021-2022 budget on June 14, 2021 totaling \$60,511,689.

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. Expenditures of all the various funds were within authorized appropriations.

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, 2021 was \$4.4537 per \$1,000 of assessed value.

Pendleton School District #16R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2021

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, 2021. 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 fund's deposits in excess of deposit insurance amounts. As of June 30, 2021, the total bank balances were \$1,156,584. The District maintains its funds at financial institutions deemed to be qualified depositories 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.

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.

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 4 – Deposits and Investments (Continued)

Investments (Continued)

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	\$	1,075,978
Oregon Local Government Investment Pool		8,562,500
Total Cash and Cash Equivalents	\$	<u>9,638,478</u>

Note 5 – Capital Assets

For the fiscal year ended June 30, 2021, capital assets activity as reported in the District-wide financial statements were as follows:

	Beginning Balance	Increases	Decreases/ Transfers	Ending Balance
Governmental Activities				
Non-Depreciable Capital Assets:				
Land	\$ 84,928	\$ -	\$ -	\$ 84,928
Construction in Progress	7,363	22,169	(29,532)	-
Total Non-Depreciable Capital Assets	<u>92,291</u>	<u>22,169</u>	<u>(29,532)</u>	<u>84,928</u>
Depreciable Capital Assets:				
Buildings & Improvements	88,383,696	5,350	29,532	88,418,578
Equipment & Vehicles	1,870,515	92,079	-	1,962,594
Total Depreciable Capital Assets	<u>90,254,211</u>	<u>97,429</u>	<u>29,532</u>	<u>90,381,172</u>
Accumulated Depreciation:				
Buildings & Improvements	(22,452,428)	(1,791,439)	-	(24,243,867)
Equipment & Vehicles	(1,382,559)	(94,532)	-	(1,477,091)
Total Accumulated Depreciation	<u>(23,834,987)</u>	<u>(1,885,971)</u>	<u>-</u>	<u>(25,720,958)</u>
Total Governmental Capital Assets, Net	<u>\$ 66,511,515</u>	<u>\$ (1,766,373)</u>	<u>\$ -</u>	<u>\$ 64,745,142</u>

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 5 – Capital Assets (Continued)

Depreciation expense was charged to governmental activities as follows:

Depreciation expense was charged to governmental activities as follows:			
<u>Program / Function:</u>			
Regular Programs	\$ 798,580		
Special Programs	380,336		
Summer School	645		
Student Support Services	106,830		
Instructional Staff Support	23,268		
General Administration	38,504		
School Administration	156,200		
Business Support Services	265,781		
Central Activities	51,088		
Food Services	64,739		
Total Depreciation Expense	\$ <u>1,885,971</u>		

Note 6 – Operating Leases

The District has entered into long-term lease agreements with local organizations for the use of District owned real property:

- Lease with Umatilla Head Start for the use of facilities at Pendleton Early Learning Center. The lease calls for monthly rental payments of \$4,650 per month for July 1, 2021 through June 30, 2024. Additionally, the lease calls for Consumer Price Index increases each year starting July 2022 and July 2023.
- Lease with Umatilla Head Start for facilities and additional classroom space at Pendleton Early Learning Center. The lease called for monthly rental payments of \$4,522 per month for July 1, 2020 through June 30, 2021.
- Lease with Intermountain Education Service District for the use of facilities at Pendleton Early Learning Center. The lease called for monthly rental payments of \$1,803 per month for July 1, 2020 through June 30, 2021.
- Lease with Intermountain Education Service District for the use of facilities at Pendleton Early Learning Center. The lease calls for monthly rental payments of \$1,821 per month for July 1, 2021 through June 30, 2024.
- Lease with WTechlink for placing wireless internet antennas on District property. Lease calls for annual rental payment of \$1,275 for July 1, 2020 through June 30, 2021. The lease is currently year-to-year.
- Lease with Pendleton Babe Ruth Association for the use of Bob White Baseball Park. The lease calls for annual payments of \$4,500 for April 1, 2019 through March 31, 2024.

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 6 – Operating Leases (Continued)

For those items that are under non-cancellable leases, the future minimum rental receipts are as follows:

Fiscal Year		
Ending		
June 30,		
2022	\$	83,452
2023		85,821
2024		88,260
Total	\$	257,533

Additionally, the District has entered into the following operating leases payable:

- Lease with the City of Pendleton for the use of a maintenance building with monthly payments of \$1,208 for a period of ten years terminating on November 30, 2025. Annually, the lease rolls to year-to-year and payment adjusts in July by the change in the Portland, Oregon Consumer Price Index.
- Lease with the City of Pendleton for approximately 17 acres for use in Pendleton High School’s FFA program. The lease calls for rental amount of \$2,268 on May 31st of each year and terminates May 31, 2024. Annually, the lease rolls to year-to-year and payments adjusts in June by changing in the Portland, Oregon Consumer Price Index.

For those items that are under non-cancellable leases, the future minimum rental payments are as follows:

Fiscal Year		
Ending		
June 30,		
2022	\$	17,118
2023		17,632
2024		18,160
2025		6,698
Total	\$	59,608

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 7 – Long-Term Debt Obligations

During the fiscal year ended June 30, 2021, changes in long-term debt for the District are as follows:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
2002 Limited Tax Pension Bonds	\$ 7,710,000	\$ -	\$ -	\$ 7,710,000	\$ 860,000
2003 Limited Tax Pension Bonds	8,621,184	-	(375,732)	8,245,452	375,291
2011 Limited Tax Pension Refunding Bonds	790,000	-	(790,000)	-	-
G.O. Bonds, Series 2014	8,914,427	-	(1,141,580)	7,772,847	1,166,876
G.O. Refunding Bonds, Series 2019	46,140,000	-	(560,000)	45,580,000	555,000
Total Long-Term Debt Obligations	\$ 72,175,611	\$ -	\$ (2,867,312)	\$ 69,308,299	\$ 2,957,167

Bonded Debt

Series 2002 Limited Tax Pension Bonds

On October 31, 2002 the District, through participation in the Oregon School Boards Association pool, issued Limited Tax Pension Obligation Bonds, Series 2002. The District issued these bonds to satisfy its estimated PERS Unfunded Actuarial Liability at December 31, 2000. The limited tax pension bonds were issued with the principal amount of the issue being \$11,366,647. The bonds carry an interest rate ranging between 2.06% and 6.10% and first payment was made on June 30, 2003. Principal amounts of the issue will be redeemed beginning June 30, 2004 with final coupon payment on June 30, 2028.

Series 2003 Limited Tax Pension Bonds

On April 21, 2003 the District, through participation in the Oregon School Boards Association pool, issued Limited Tax Pension Obligation Bonds, Series 2003. The District issued these bonds to satisfy its estimated PERS Unfunded Actuarial Liability at December 31, 2001. The limited tax pension bonds were issued with the principal amount of the issue being \$14,200,947. The bonds carry an interest rate ranging between 1.50% and 6.27% and first payment is due December 30, 2003. Principal amounts of the issue will be redeemed beginning June 30, 2004 with final coupon payment on June 30, 2028.

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 7 – Long-Term Debt Obligations (Continued)

Bonded Debt (Continued)

Series 2011 Limited Tax Pension Refunding Bonds

On August 11, 2011 the District issued Series 2011 Limited Tax Pension Refunding Bonds to partially defease the Series 2002 PERS Bonds. The District issued \$790,000 in bonds to defease \$755,000 of 2002 PERS bonds. The new bonds carry an interest rate of 4.115% compared with a rate of 5.50% on the defeased bonds. Both bonds required semi-annual interest payments and were/are due June 30, 2021.

General Obligation Bonds, Series 2014A and Series 2014B

On January 29, 2014 the District issued general obligation bonds of \$54,266,339. Proceeds were be used to construct two new elementary schools, renovate one elementary school as well as provide other district-wide improvements. These bonds carry interest rates ranging from 1.00% to 5.00%. First interest only payment is due December 15, 2014 and payment are to be made semi-annually thereafter. First payment of principal and interest is due June 15, 2016 the bonds mature through June 15, 2038.

General Obligation Refunding Bonds, Series 2019

On December 18, 2019 the District issued \$46,450,000 of General Obligation Refunding Bonds, Series 2019. The bonds were issued to advance refund \$40,470,000 of the District’s General Obligations Bonds, Series 2014A. The Series 2019 bonds carry interest rates ranging from 1.836% to 3.183% as compared to the original rates, on the Series 2014A bonds, which ranged from 2.55% to 5.00%. The Series 2019 bonds require semi-annual interest payments as well as an annual principal payment with a maturity date of June 15, 2038. The District placed the net proceeds in an irrevocable escrow account, and purchased U.S government securities, to provide for all future debts service on the refunded portion of the Series 2014A bonds. As a result, approximately 96% of the remaining, outstanding Series 2019A bonds are considered defeased and the District has removed the liability from its financial statements. The outstanding principal of the defeased bonds is \$40,470,000 at June 30, 2020. The advance refunding reduced total debt service payments over the next 18 years by \$3,296,664

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

Fiscal Year Ending June 30,	2002 OPERS Bond		2003 PERS Bonds	
	Principal	Interest	Principal	Interest
2022	\$ 860,000	\$ 426,722	\$ 375,291	\$ 1,274,453
2023	970,000	379,594	375,161	1,354,583
2024	1,090,000	326,340	1,385,000	424,745
2025	1,220,000	265,846	1,550,000	347,048
2026	1,355,000	198,136	1,730,000	259,005
2027-38	2,215,000	162,060	2,830,000	212,439
Totals	\$ 7,710,000	\$ 1,758,698	\$ 8,245,452	\$ 3,872,273

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 7 – Long-Term Debt Obligations (Continued)

Bonded Debt (Continued)

Fiscal Year	2014 GO Bonds		2019 Refunding GO Bonds		Totals	
Ending June 30,	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$ 1,166,876	\$ 397,624	555,000	1,301,388	\$ 2,957,167	\$ 3,400,187
2022	1,182,569	486,932	550,000	1,290,760	3,077,730	3,511,869
2023	1,690,000	84,500	550,000	1,279,881	4,715,000	2,115,466
2024	1,250,679	634,321	550,000	1,268,727	4,570,679	2,515,942
2025	1,246,180	753,820	550,000	1,256,418	4,881,180	2,467,379
2027-31	1,236,543	868,543	12,795,000	5,723,110	19,076,543	6,966,152
2032-36	-	-	20,140,000	3,453,424	20,140,000	3,453,424
2037-39	-	-	9,890,000	474,413	9,890,000	474,413
Totals	\$ 7,772,847	\$ 3,225,740	\$ 45,580,000	\$ 16,048,121	\$ 69,308,299	\$ 24,904,832

Note 8 – 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.

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 8 – 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 a 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 a OPERS-covered job, or
 - The member was on an official leave of absence from a 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.

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 8 – 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.

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 8 – 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, 2017 actuarial valuation, as subsequently modified by 2015 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2020.

Employer contributions for the fiscal year ended June 30, 2021 were \$3,809,945, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2021 were: Tier One/Tier Two General Service – 8.71 percent and OPSRP Pension Program General Service – 3.26.

During the 2001-2002, 2002-2003, and 2010-2011 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 7).

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 were no changes subsequent to the June 30, 2019 measurement date.

Note 9 – 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.

Pendleton School District #16R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2021

Note 9 – Other Post-Employment Benefits (OPEB) (Continued)

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 a 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, 2021 are included in the OPERS annual pension amount in Note 8. The rates in effect for the fiscal year ended June 30, 2021 were: Tier One/Tier Two – 0.53 percent and OPSRP Pension Program – 0.45 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.

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 9 – 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.

Early Retirement Supplement Program

A. Name of the Other Post-Employment Benefit Plan

The District provides a single-employer defined benefit early retirement supplement program until the participants are eligible for full Social Security benefits.

B. Plan Description

The District provides an early retirement stipend for administrative, licensed, confidential, and classified employees. The stipend is available to licensed and classified employees hired prior to December 31, 2013 based on the collective bargaining agreement under which they retire, and administrative and confidential employees based on their contractual agreement. The District does not issue a stand-alone report for this plan.

The arrangement allows administrators to retire at age 51 after at least 10 years of service with the District, the last 5 years of which were in administration. Licensed employees may retire at the age of 51 after 19 years of service, at least 10 years of which must have been with the District. Confidential employees may retire at the age of 51 after 10 years with the District and classified employees may retire at the age of 51 after 10 years with the District and 20 years of OPERS employment.

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 9 – Other Post-Employment Benefits (OPEB) (Continued)

Early Retirement Supplement Program (Continued)

C. Plan Benefits

The District will pay administrative early retirees a monthly benefit based on their last annual contract divided by the number of months until age 65, not to exceed that which is calculated for age 58. The licensed, confidential and classified employees will receive a monthly benefit ranging from \$255 - \$510 depending on their age at the time of retirement. All early retirees may elect to continue in the group medical, dental, and /or vision insurance coverage at their own expense. All payments under these programs terminate upon the employee's death. There are currently 73 employees receiving early retirement benefits.

D. Contributions

The benefits from this plan are fully paid and, consequently, no contributions by employees are required. There is no obligation to fund these benefits in advance. The only obligation is to make current benefit payments due each fiscal year. Consequently, it has not been found necessary to establish a pension trust fund, and payments are made on a pay-as-you-go basis each year out of the General Fund. Employer contributions for the fiscal year ended June 30, 2021 were \$358,744.

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, 2021, approximately 87 employees were participating in the plan.

Note 10 – 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, 2021 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.

**Pendleton School District #16R
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2021**

Note 10 – Fund Balance Reporting (Continued)

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

Restricted for Local/State/Federal Grant Programs and Debt Service

Oregon State Statutes, granting agency requirements, and local ordinances require that certain revenues be specifically designed for the purposes of grant programs and debt service. The funds have been included in restricted category of fund balance. The restricted fund balances totaled \$1,602,368 and represented \$511,777 for debt service and \$1,090,591 in grant programs.

Assigned for School Operations, Student Activities, and Food Service

The School Board has set aside certain spendable fund balance for school operations and associated student body activities. At year end, the assigned fund balance is \$5,250,761 of which \$500,761 is for student fees and activities and \$4,750,000 for school operations. The assigned fund balance for school operations is for appropriation of existing unassigned fund balance at year-end to eliminate a deficit in 2021-22 fiscal year budget.

Unassigned

The unassigned fund balance for the General Fund is \$3,551,246. The unassigned fund balance for Other Governmental Funds is a deficit balance of \$765,897. This deficit balance is related to certain restricted grant programs in which disbursements exceeded receipts during the fiscal year ending June 30, 2021 and operate on a reimbursement basis.

Note 11 – Deficit Fund Balances

At June 30, 2021, the District had the following deficit fund balances in its non-major funds:

Fund #	Fund Name	
Fund 211	YTP Grant Fund	\$ 10,236
Fund 213	IDEA Grant Fund	88,728
Fund 217	CTE Program Competative	8,474
Fund 220	ESSA Grant Fund	3,375
Fund 253	Title I 20-21 Grant	154,917
Fund 260	TAPP Grant	103,048
Fund 270	19/20 & 20/21 LTCT	253,409
Fund 278	Title IIA 2020-21	5,562
Fund 298	Measure 98 Student Success	138,148
	Total Deficit Fund Balances	\$ 765,897

The deficits are a result of funds being spent prior to requested reimbursement funds being received and totaled \$765,897 at June 30, 2021. Future receipts to these funds should offset the deficits in the upcoming fiscal year. Cash borrowed from the General Fund offsets the deficits and is disclosed as “Due to Other Funds” in the Balance Sheet - Cash Basis.

Pendleton School District #16R
Umatilla County, Oregon

Notes to the Financial Statements
June 30, 2021

Note 12 – Risk Management

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

Note 13 – Contingencies

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

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

Note 14 – Evaluation of Subsequent Events

In early March 2020, the COVID-19 virus was declared a global pandemic, and unfortunately the virus and its variants continue to spread. Continuity of the District operations, including timely payment of major revenue categories such as local property taxes and grant funding, health in citizens of the District and District key employees and potential state and federal governmental restrictions create an environment of uncertainty. Management and the Board of Directors 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.

The District has evaluated subsequent events through December 6, 2021, the date which the financial statements were available to be issued.

Supplementary Information

Combining Nonmajor Fund Financial Statements

**Pendleton School District #16R
Umatilla County, Oregon**

**Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2021**

	<u>Pendleton Foundation Trust Fund #201</u>	<u>YTP Grant Fund #211</u>	<u>IDEA Grant Fund #213</u>	<u>CTE Program Competitive Grant Fund #217</u>	<u>ESSA Grant Fund #220</u>	<u>Sodexho Scholarship Fund #223</u>	<u>Food Service Fund #224</u>	<u>Q-Zab Payment SB1149 Fund #229</u>	<u>Altrusa ASK Program Fund #235</u>	<u>PHS ASPIRE Program Fund #236</u>
<u>Assets</u>										
Cash and Cash Equivalents	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 696,912	\$ 201,082	\$ 2,654	\$ 7,415
Total Assets	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 696,912</u>	<u>\$ 201,082</u>	<u>\$ 2,654</u>	<u>\$ 7,415</u>
<u>Liabilities and Fund Balances</u>										
Liabilities:										
Due to Other funds	\$ -	\$ 10,236	\$ 88,728	\$ 8,474	\$ 3,375	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balances:										
Spendable:										
Restricted	15,000	-	-	-	-	500	696,912	201,082	2,654	7,415
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(10,236)	(88,728)	(8,474)	(3,375)	-	-	-	-	-
Total Fund Balances	<u>15,000</u>	<u>(10,236)</u>	<u>(88,728)</u>	<u>(8,474)</u>	<u>(3,375)</u>	<u>500</u>	<u>696,912</u>	<u>201,082</u>	<u>2,654</u>	<u>7,415</u>
Total Liabilities and Fund Balances	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500</u>	<u>\$ 696,912</u>	<u>\$ 201,082</u>	<u>\$ 2,654</u>	<u>\$ 7,415</u>

**Pendleton School District #16R
Umatilla County, Oregon**

**Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2021**

	PHS Robotics Grant Fund #237	ECMC Grant Fund #249	Student Improvement Act Grant Fund #251	Title 1 2020-2021 Grant Fund #253	TAPP Grant Fund #260	Morrow County Grain Growers Fund #267	Homestead Youth and Family 19-21 Grant Fund #270	Buck Boosters Grant Fund #273	Title IIA 2020-21 Grant Fund #278	P-3 Alignment Fund #283
<u>Assets</u>										
Cash and Cash Equivalents	\$ 6,012	\$ 2,336	\$ 111,357	\$ -	\$ -	\$ 6,118	\$ -	\$ 15,320	\$ -	\$ 1,656
Total Assets	<u>\$ 6,012</u>	<u>\$ 2,336</u>	<u>\$ 111,357</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,118</u>	<u>\$ -</u>	<u>\$ 15,320</u>	<u>\$ -</u>	<u>\$ 1,656</u>
<u>Liabilities and Fund Balances</u>										
Liabilities:										
Due to Other funds	\$ -	\$ -	\$ -	\$ 154,917	\$ 103,048	\$ -	\$ 253,409	\$ -	\$ 5,562	\$ -
Fund Balances:										
Spendable:										
Restricted	6,012	2,336	111,357	-	-	6,118	-	15,320	-	1,656
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(154,917)	(103,048)	-	(253,409)	-	(5,562)	-
Total Fund Balances	<u>6,012</u>	<u>2,336</u>	<u>111,357</u>	<u>(154,917)</u>	<u>(103,048)</u>	<u>6,118</u>	<u>(253,409)</u>	<u>15,320</u>	<u>(5,562)</u>	<u>1,656</u>
Total Liabilities and Fund Balances	<u>\$ 6,012</u>	<u>\$ 2,336</u>	<u>\$ 111,357</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,118</u>	<u>\$ -</u>	<u>\$ 15,320</u>	<u>\$ -</u>	<u>\$ 1,656</u>

**Pendleton School District #16R
Umatilla County, Oregon**

**Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2021**

	St. Anthony Hospital Foundation Grant Fund #286	EOCI State of OR Fund #287	Mid-Co Donations Fund #288	Special Donations Fund #295	Measure 98 Student Success Fund #298	Associated Student Body Fund #299	OPERS 2002 Bond Debt Service Fund #301	OPERS 2003 Bond Debt Service Fund #302	2014 Bond Repayment Fund #303	Total Nonmajor Governmental Funds
<u>Assets</u>										
Cash and Cash Equivalents	\$ 1,973	\$ 580	\$ 100	\$ 21,576	\$ -	\$ 500,761	\$ 6,549	\$ 5,910	\$ 499,318	\$ 2,103,129
Total Assets	\$ 1,973	\$ 580	\$ 100	\$ 21,576	\$ -	\$ 500,761	\$ 6,549	\$ 5,910	\$ 499,318	\$ 2,103,129
<u>Liabilities and Fund Balances</u>										
Liabilities:										
Due to Other funds	\$ -	\$ -	\$ -	\$ -	\$ 138,148	\$ -	\$ -	\$ -	\$ -	\$ 765,897
Fund Balances:										
Spendable:										
Restricted	1,973	580	100	21,576	-	-	6,549	5,910	499,318	1,602,368
Assigned	-	-	-	-	-	500,761	-	-	-	500,761
Unassigned	-	-	-	-	(138,148)	-	-	-	-	(765,897)
Total Fund Balances	1,973	580	100	21,576	(138,148)	500,761	6,549	5,910	499,318	1,337,232
Total Liabilities and Fund Balances	\$ 1,973	\$ 580	\$ 100	\$ 21,576	\$ -	\$ 500,761	\$ 6,549	\$ 5,910	\$ 499,318	\$ 2,103,129

Pendleton School District #16R
Umatilla County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2021

	Pendleton Foundation Trust Fund #201	Education Foundation of Pendleton Fund #204	YTP Grant Fund #211	IDEA Grant Fund #213	CTE Program Competitive Grant Fund #217	ESSA Grant Fund #220	Sodexho Scholarship Fund #223	Food Service Fund #224
<u>Revenues</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	40,527	266,559	19,372	35,820	-	1,282,341
Food Service Sales	-	-	-	-	-	-	-	10,975
Charges for Services	-	-	-	-	-	-	-	-
Contributions and Donations	18,511	180	-	-	-	-	1,000	-
Earnings on Investments	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	3,732
	<u>18,511</u>	<u>180</u>	<u>40,527</u>	<u>266,559</u>	<u>19,372</u>	<u>35,820</u>	<u>1,000</u>	<u>1,297,048</u>
Total Revenues								
<u>Expenditures</u>								
Current:								
Instruction:								
Regular Programs	18,511	180	-	-	26,406	-	500	-
Special Programs	-	-	42,312	355,287	-	32,734	-	-
Support Services:								
Student Support Services	-	-	-	-	-	-	-	-
Instructional Staff Support	-	-	-	-	-	-	-	-
Business Support Services	-	-	-	-	-	43	-	-
Central Support Services	-	-	-	-	-	-	-	-
Enterprise and Community Services:								
Food Services	-	-	-	-	-	-	-	1,003,094
Capital Outlay	-	-	-	-	-	-	-	38,542
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
	<u>18,511</u>	<u>180</u>	<u>42,312</u>	<u>355,287</u>	<u>26,406</u>	<u>32,777</u>	<u>500</u>	<u>1,041,636</u>
Total Expenditures								
Net Change in Fund Balances	-	-	(1,785)	(88,728)	(7,034)	3,043	500	255,412
Fund Balances, Beginning	15,000	-	(8,451)	-	(1,440)	(6,418)	-	441,500
Fund Balances, Ending	<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ (10,236)</u>	<u>\$ (88,728)</u>	<u>\$ (8,474)</u>	<u>\$ (3,375)</u>	<u>\$ 500</u>	<u>\$ 696,912</u>

**Pendleton School District #16R
Umatilla County, Oregon**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2021**

	Q-Zab Payment SB1149 Fund #229	Altrusa ASK Program Fund #235	PHS ASPIRE Program Fund #236	PHS Robotics Grant Fund #237	Title IVA Grant Fund #244	ECMC Grant Fund #249	Student Improvement Act Grant Fund #251	Title I 2020-2021 Grant Fund #253
<u>Revenues</u>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	2,800	-	41,638	-	773,771	608,995
Food Service Sales	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-
Contributions and Donations	-	2,095	-	2,275	-	1,252	-	-
Earnings on Investments	-	-	-	-	-	-	-	-
Other Revenue	67,607	-	-	-	-	-	-	-
Total Revenues	67,607	2,095	2,800	2,275	41,638	1,252	773,771	608,995
<u>Expenditures</u>								
Current:								
Instruction:								
Regular Programs	-	2,521	-	-	17,450	836	328,282	-
Special Programs	-	-	-	-	-	-	-	716,787
Support Services:								
Student Support Services	-	-	-	-	-	-	334,132	-
Instructional Staff Support	-	-	-	-	5,045	-	-	-
Business Support Services	-	-	-	-	-	-	-	-
Central Support Services	-	-	-	-	9,750	-	-	-
Enterprise and Community Services:								
Food Services	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Total Expenditures	-	2,521	-	-	32,245	836	662,414	716,787
Net Change in Fund Balances	67,607	(426)	2,800	2,275	9,393	416	111,357	(107,792)
Fund Balances, Beginning	133,475	3,080	4,615	3,737	(9,393)	1,920	-	(47,125)
Fund Balances, Ending	<u>\$ 201,082</u>	<u>\$ 2,654</u>	<u>\$ 7,415</u>	<u>\$ 6,012</u>	<u>\$ -</u>	<u>\$ 2,336</u>	<u>\$ 111,357</u>	<u>\$ (154,917)</u>

Pendleton School District #16R
Umatilla County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2021

	Title I 2019-2020 Grant Fund #255	TAPP Grant Fund #260	Morrow County Grain Growers Fund #267	2019/2020 & 2020/2021 LCTC Fund #270	Buck Boosters Grant Fund #273	Title IIA 2019-2020 Grant Fund #277	Title IIA 2020-2021 Grant Fund #278	P-3 Alignment Fund #283	St. Anthony Hospital Foundation Grant Fund #286
<u>Revenues</u>									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	191,307	50,278	-	618,436	-	60,702	88,715	-	-
Food Service Sales	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Contributions and Donations	-	-	-	-	11,100	-	-	-	1,404
Earnings on Investments	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
Total Revenues	191,307	50,278	-	618,436	11,100	60,702	88,715	-	1,404
<u>Expenditures</u>									
Current:									
Instruction:									
Regular Programs	-	-	-	-	8,760	-	-	-	-
Special Programs	8,691	-	-	621,205	-	-	-	-	-
Support Services:									
Student Support Services	-	86,077	-	-	-	-	-	-	-
Instructional Staff Support	-	-	-	-	-	32,867	92,025	-	-
Business Support Services	-	-	-	-	-	-	-	-	-
Central Support Services	-	-	-	-	-	-	-	-	-
Enterprise and Community Services:									
Food Services	-	-	-	-	-	-	-	-	-
Capital Outlay	-	40,317	-	-	7,416	-	-	-	-
Debt Service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total Expenditures	8,691	126,394	-	621,205	16,176	32,867	92,025	-	-
Net Change in Fund Balances	182,616	(76,116)	-	(2,769)	(5,076)	27,835	(3,310)	-	1,404
Fund Balances, Beginning	(182,616)	(26,932)	6,118	(250,640)	20,396	(27,835)	(2,252)	1,656	569
Fund Balances, Ending	\$ -	\$ (103,048)	\$ 6,118	\$ (253,409)	\$ 15,320	\$ -	\$ (5,562)	\$ 1,656	\$ 1,973

Pendleton School District #16R
Umatilla County, Oregon

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2021

	EOCI State of OR Fund #287	Mid-Co Donations Fund #288	Special Donations Fund #295	Measure 98 Student Success Fund #298	Associated Student Body Fund #299	OPERS 2002 Bond Debt Service Fund #301	OPERS 2003 Bond Debt Service Fund #302	2014 Bond Repayment Fund #303	Total Nonmajor Governmental Funds
<u>Revenues</u>									
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,132,226	\$ 3,132,226
Intergovernmental	-	-	-	681,839	-	-	-	-	4,763,100
Food Service Sales	-	-	-	-	-	-	-	-	10,975
Charges for Services	-	-	-	-	138,158	1,236,177	1,551,948	-	2,926,283
Contributions and Donations	-	100	15,265	-	-	-	-	-	53,182
Earnings on Investments	-	-	-	-	37	4,710	5,910	14,292	24,949
Other Revenue	-	-	-	-	-	-	-	-	71,339
Total Revenues	-	100	15,265	681,839	138,195	1,240,887	1,557,858	3,146,518	10,982,054
<u>Expenditures</u>									
Current:									
Instruction:									
Regular Programs	-	100	4,384	366,627	124,949	-	-	-	899,506
Special Programs	-	-	-	176,620	-	-	-	-	1,953,636
Support Services:									
Student Support Services	-	-	-	108,938	-	-	-	-	529,147
Instructional Staff Support	-	-	-	-	-	-	-	-	129,937
Business Support Services	-	-	-	-	-	-	-	2,500	2,543
Central Support Services	-	-	-	-	-	-	-	-	9,750
Enterprise and Community Services:									
Food Services	-	-	-	-	-	-	-	-	1,003,094
Capital Outlay	-	-	-	5,350	-	-	-	-	91,625
Debt Service:									
Principal	-	-	-	-	-	790,000	375,732	1,701,580	2,867,312
Interest	-	-	-	-	-	459,230	1,194,012	1,629,850	3,283,092
Total Expenditures	-	100	4,384	657,535	124,949	1,249,230	1,569,744	3,333,930	10,769,642
Net Change in Fund Balances	-	-	10,881	24,304	13,246	(8,343)	(11,886)	(187,412)	212,412
Fund Balances, Beginning	580	100	10,695	(162,452)	487,515	14,892	17,796	686,730	1,124,820
Fund Balances, Ending	\$ 580	\$ 100	\$ 21,576	\$ (138,148)	\$ 500,761	\$ 6,549	\$ 5,910	\$ 499,318	\$ 1,337,232

Budgetary Comparison Schedules

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Pendleton Foundation Trust Fund #201
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations From Private Sources	\$ 50,000	\$ 50,000	\$ 18,511	\$ (31,489)
<u>Disbursements</u>				
Instruction:				
1111 Elementary, K-5 or K-6	20,000	20,000	9,255	10,745
1121 Middle/Junior High Programs	10,000	10,000	4,628	5,372
1131 High School Programs	20,000	20,000	4,628	15,372
Total Instruction	50,000	50,000	18,511	31,489
Support Services:				
2540 Operation and Maintenance of Plant Services	10,000	10,000	-	10,000
Total Disbursements	60,000	60,000	18,511	41,489
Net Change in Fund Balance	(10,000)	(10,000)	-	10,000
Fund Balance, Beginning	10,000	10,000	15,000	5,000
Fund Balance, Ending	\$ -	\$ -	\$ 15,000	\$ 15,000

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
CARES Act Fund #203
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 590,000	\$ 590,000	\$ -	\$ (590,000)
<u>Disbursements</u>				
Instruction:				
1111 Elementary, K-5 or K-6	590,000	590,000	-	590,000
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Educational Foundation of Pendleton Fund #204
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
<u>Receipts</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Local Sources:				
1920 Contributions and Donations From Private Sources	\$ 20,000	\$ 20,000	\$ 180	\$ (19,820)
 <u>Disbursements</u>				
Instruction:				
1111 Elementary, K-5 or K-6	5,000	5,000	180	4,820
1121 Middle/Junior High Programs	5,000	5,000	-	5,000
1131 High School Programs	10,000	10,000	-	10,000
Total Disbursements	20,000	20,000	180	19,820
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Extended Assessment Training Fund #209
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)
<u>Disbursements</u>				
Support Services:				
2210 Improvement in Instruction Services	1,500	1,500	-	1,500
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
YTP Grant Fund #211
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 60,000	\$ 60,000	\$ 40,527	\$ (19,473)
<u>Disbursements</u>				
Instructional Services:				
1250 Less Restrictive Programs for Students with Disabilities	60,000	60,000	42,312	17,688
Net Change in Fund Balance	-	-	(1,785)	(1,785)
Fund Balance, Beginning	-	-	(8,451)	(8,451)
Fund Balance, Ending	\$ -	\$ -	\$ (10,236)	\$ (10,236)

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
IDEA Grant Fund #213
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
<u>Receipts</u>	<u>Original</u>	<u>Final</u>	<u>Actual</u>	<u>Final Budget</u>
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 660,000	\$ 660,000	\$ 266,559	\$ (393,441)
 <u>Disbursements</u>				
Instruction:				
1250 Less Restrictive Programs for Students with Disabilities	660,000	660,000	355,287	304,713
Net Change in Fund Balance	-	-	(88,728)	(88,728)
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ (88,728)	\$ (88,728)

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Struve Memorial Fund #214
Fiscal Year Ended June 30, 2021

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations				
From Private Sources	\$ 7,500	\$ 7,500	\$ -	\$ (7,500)
<u>Disbursements</u>				
Instructional Services:				
1132 High School Extracurricular	7,500	7,500	-	7,500
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	-	-	-	-

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
CTE Program, Competative Grant Fund #217
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
State Sources:				
3299 Other Restricted Grants-in-Aid	\$ 30,000	\$ 30,000	\$ 19,372	\$ (10,628)
<u>Disbursements</u>				
Instruction:				
1131 High School Programs	30,000	30,000	26,406	3,594
Net Change in Fund Balance	-	-	(7,034)	(7,034)
Fund Balance, Beginning	-	-	(1,440)	(1,440)
Fund Balance, Ending	\$ -	\$ -	\$ (8,474)	\$ (8,474)

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
ESSA Grant Fund #220
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 160,000	\$ 160,000	\$ 35,820	\$ (124,180)
<u>Disbursements</u>				
Instruction:				
1280 Alternative Education	150,000	150,000	32,734	117,266
Support Services:				
2210 Improvement in Instruction Services	10,000	10,000	-	10,000
2550 Transportation Services	-	-	43	43
Total Support Services	10,000	10,000	43	10,043
Total Disbursements	160,000	160,000	32,777	127,309
Net Change in Fund Balance	-	-	3,043	3,129
Fund Balance, Beginning	-	-	(6,418)	(6,418)
Fund Balance, Ending	\$ -	\$ -	\$ (3,375)	\$ (3,289)

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Sodexo Scholarship Fund #223
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations				
From Private Sources	\$ 500	\$ 500	\$ 1,000	\$ 500
<u>Disbursements</u>				
Instruction:				
1131 High School Programs	500	500	500	-
Net Change in Fund Balance	-	-	500	500
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ 500	\$ 500

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Food Service Fund #224
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1500 Earnings on Investments	\$ 3,000	\$ 3,000	\$ -	\$ (3,000)
1600 Food Service	225,000	225,000	10,975	(214,025)
1990 Miscellaneous	7,000	7,000	3,732	(3,268)
Total Local Sources	<u>235,000</u>	<u>235,000</u>	<u>14,707</u>	<u>(220,293)</u>
State Sources:				
3102 State School Fund - School Lunch Match	13,000	13,000	11,820	(1,180)
3299 Other Restricted Grants-in-Aid	17,000	17,000	14,892	(2,108)
Total State Sources	<u>30,000</u>	<u>30,000</u>	<u>26,712</u>	<u>(3,288)</u>
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	945,000	945,000	1,189,706	244,706
4900 Revenue for / on Behalf of the District	90,000	90,000	65,923	(24,077)
Total Federal Sources	<u>1,035,000</u>	<u>1,035,000</u>	<u>1,255,629</u>	<u>220,629</u>
Total Receipts	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,297,048</u>	<u>(2,952)</u>
<u>Disbursements</u>				
Enterprise and Community Services:				
3100 Food Services	1,500,000	1,500,000	1,041,636	458,364
Net Change in Fund Balance	(200,000)	(200,000)	255,412	455,412
Fund Balance, Beginning	200,000	200,000	441,500	241,500
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 696,912</u>	<u>\$ 696,912</u>

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
QZAB SB #1149 Fund #229
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Local Sources:				
1990 Miscellaneous	\$ 75,000	\$ 75,000	\$ 67,607	\$ (7,393)
<u>Disbursements</u>				
Support Services				
2540 Operations and Maintenance of Plant Services	175,000	175,000	-	175,000
Net Change in Fund Balance	(100,000)	(100,000)	67,607	167,607
Fund Balance, Beginning	100,000	100,000	133,475	33,475
Fund Balance, Ending	\$ -	\$ -	\$ 201,082	\$ 201,082

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Altrusa ASK Program Fund #235
Fiscal Year Ended June 30, 2021

	Budget			Variance with
<u>Receipts</u>	Original	Final	Actual	Final Budget
Local Sources:				
1920 Contributions and Donations From Private Sources	\$ 9,000	\$ 9,000	\$ 2,095	\$ (6,905)
 <u>Disbursements</u>				
Instruction:				
1111 Elementary, K-5 or K-6	9,500	9,500	2,235	7,265
1121 Middle/Junior High Programs	2,000	2,000	160	1,840
1131 High School Programs	2,000	2,000	126	1,874
1280 Alternative Education	500	500	-	500
Total Instruction	14,000	14,000	2,521	10,979
 Support Services:				
2550 Student Transportation Services	1,000	1,000	-	1,000
Total Disbursements	15,000	15,000	2,521	11,979
Net Change in Fund Balance	(6,000)	(6,000)	(426)	5,074
Fund Balance, Beginning	6,000	6,000	3,080	(2,920)
Fund Balance, Ending	\$ -	\$ -	\$ 2,654	\$ 2,154

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
PHS ASPIRE Program Fund #236
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
State Sources:				
3299 Other Restricted Grants-in-Aid	\$ 3,000	\$ 3,000	\$ 2,800	\$ (200)
<u>Disbursements</u>				
Instruction:				
1131 High School Programs	5,000	5,000	-	5,000
Net Change in Fund Balance	(2,000)	(2,000)	2,800	4,800
Fund Balance, Beginning	2,000	2,000	4,615	2,615
Fund Balance, Ending	\$ -	\$ -	\$ 7,415	\$ 7,415

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
PHS Robotics Grant Fund #237
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations				
From Private Sources	\$ 10,000	\$ 10,000	\$ 2,275	\$ (7,725)
State Sources:				
3299 Other Restricted Grants-in-Aid	5,000	5,000	-	(5,000)
Total Receipts	<u>15,000</u>	<u>15,000</u>	<u>2,275</u>	<u>(12,725)</u>
<u>Disbursements</u>				
Instruction:				
1121 Middle/Junior High Programs	10,000	10,000	-	10,000
1131 High School Programs	10,000	10,000	-	10,000
Total Disbursements	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>
Net Change in Fund Balance	(5,000)	(5,000)	2,275	7,275
Fund Balance, Beginning	<u>5,000</u>	<u>5,000</u>	<u>3,737</u>	<u>(1,263)</u>
Fund Balance, Ending	\$ <u>-</u>	\$ <u>-</u>	\$ <u>6,012</u>	\$ <u>6,012</u>

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Wildhorse Grant Fund #243
Fiscal Year Ended June 30, 2021

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources				
1920 Contributions and Donations From Private Sources	\$ 35,000	\$ 35,000	\$ -	\$ (35,000)
<u>Disbursements</u>				
Instructional Services:				
1111 Elementary, K-3 Programs	15,000	15,000	-	15,000
1121 Middle/Junior High Programs	15,000	15,000	-	15,000
1131 High School Programs	10,000	10,000	-	10,000
Total Disbursements	40,000	40,000	-	40,000
Net Change in Fund Balance	(5,000)	(5,000)	-	5,000
Fund Balance, Beginning	5,000	5,000	-	(5,000)
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Title IVA Grant Fund #244
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 55,000	\$ 55,000	\$ 41,638	\$ (13,362)
<u>Disbursements</u>				
Instructional Services:				
1111 Elementary, K-5 or K-6	40,000	40,000	17,450	22,550
Support Services:				
2210 Improvement of Instruction Services	5,000	5,000	5,045	(45)
2660 Technology Services	10,000	10,000	9,750	250
Total Support Services	15,000	15,000	14,795	205
Total Disbursements	55,000	55,000	32,245	22,755
Net Change in Fund Balance	-	-	9,393	9,393
Fund Balance, Beginning	-	-	(9,393)	(9,393)
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
ECMC Grant Fund #249
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations From Private Sources	\$ 3,000	\$ 3,000	\$ 1,252	\$ (1,748)
<u>Disbursements</u>				
Instruction:				
1131 High School Programs	4,000	4,000	836	3,164
Net Change in Fund Balance	(1,000)	(1,000)	416	1,416
Fund Balance, Beginning	1,000	1,000	1,920	920
Fund Balance, Ending	\$ -	\$ -	\$ 2,336	\$ 2,336

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Student Improvement Act Grant Fund #251
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
State Sources:				
3299 Other Restricted Grants-in-Aid	\$ 2,425,695	\$ 2,425,695	\$ 773,771	\$ (1,651,924)
<u>Disbursements</u>				
Instruction:				
1111 Elementary, K-5 or K-6	793,934	793,934	328,282	465,652
1121 Middle/Junior High Programs	50,000	50,000	-	50,000
1131 High School Programs	240,482	240,482	-	240,482
1250 Less Restrictive Programs for Students with Disabilities	629,397	629,397	-	629,397
1291 English Second Language Programs	45,830	45,830	-	45,830
Total Instruction	<u>1,759,643</u>	<u>1,759,643</u>	<u>328,282</u>	<u>1,431,361</u>
Support Services:				
2120 Guidance Services	408,072	408,072	334,132	73,940
2410 Office of the Principal	257,980	257,980	-	257,980
Total Support Services	<u>666,052</u>	<u>666,052</u>	<u>334,132</u>	<u>331,920</u>
Total Disbursements	<u>2,425,695</u>	<u>2,425,695</u>	<u>662,414</u>	<u>1,763,281</u>
Net Change in Fund Balance	-	-	111,357	111,357
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,357</u>	<u>\$ 111,357</u>

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Title I 2020-2021 Grant Fund #253
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 915,000	\$ 915,000	\$ 608,995	\$ (306,005)
<u>Disbursements</u>				
Instruction:				
1272 Title I	915,000	915,000	716,787	198,213
Net Change in Fund Balance	-	-	(107,792)	(107,792)
Fund Balance, Beginning	-	-	(47,125)	(47,125)
Fund Balance, Ending	-	-	(154,917)	(154,917)

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Title I 2019-2020 Grant Fund #255
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 60,000	\$ 60,000	\$ 191,307	\$ 131,307
<u>Disbursements</u>				
Instruction:				
1272 Title I	60,000	60,000	8,691	51,309
Net Change in Fund Balance	-	-	182,616	182,616
Fund Balance, Beginning	-	-	(182,616)	(182,616)
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Tribal Attendance Pilot Project Grant Fund #260
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
State Sources:				
3299 Other Restricted Grants-in-Aid	\$ 90,000	\$ 130,000	\$ 50,278	\$ (79,722)
<u>Disbursements</u>				
Support Services:				
2110 Attendance and Social Work Services	90,000	130,000	126,394	3,606
Net Change in Fund Balance	-	-	(76,116)	(76,116)
Fund Balance, Beginning	-	-	(26,932)	(26,932)
Fund Balance, Ending	\$ -	\$ -	\$ (103,048)	\$ (103,048)

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Morrow County Grain Growers Grant Fund #267
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations From Private Sources	\$ 2,000	\$ 2,000	\$ -	\$ (2,000)
<u>Disbursements</u>				
Instruction:				
1280 Alternative Education	7,000	7,000	-	7,000
Net Change in Fund Balance	(5,000)	(5,000)	-	5,000
Fund Balance, Beginning	5,000	5,000	6,118	1,118
Fund Balance, Ending	\$ -	\$ -	\$ 6,118	\$ 6,118

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
2019/2020 & 2020/2021 LTCT Fund #270
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
<u>Receipts</u>	Original	Final		
State Sources:				
3299 Other Restricted Grants-in-Aid	\$ 700,000	\$ 700,000	\$ 578,513	\$ (121,487)
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	40,000	40,000	39,923	(77)
Total Receipts	740,000	740,000	618,436	(121,564)
<u>Disbursements</u>				
Instruction:				
1220 Restrictive Programs for Students with Disabilities	740,000	740,000	621,205	118,795
Net Change in Fund Balance	-	-	(2,769)	(2,769)
Fund Balance, Beginning	-	-	(250,640)	(250,640)
Fund Balance, Ending	\$ -	\$ -	\$ (253,409)	\$ (253,409)

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Buck Boosters Grant Fund #273
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations From Private Sources	\$ 40,000	\$ 40,000	\$ 11,100	\$ (28,900)
<u>Disbursements</u>				
Instruction:				
1131 High Instruction	-	-	7,415	(7,415)
1132 High School Extracurricular	50,000	50,000	8,761	41,239
Total Instruction	50,000	50,000	16,176	33,824
Net Change in Fund Balance	(10,000)	(10,000)	(5,076)	4,924
Fund Balance, Beginning	10,000	10,000	20,396	10,396
Fund Balance, Ending	\$ -	\$ -	\$ 15,320	\$ 15,320

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Title IIA Quality Teacher Grant 2019-20 Fund #277
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 70,000	\$ 70,000	\$ 60,702	\$ (9,298)
<u>Disbursements</u>				
Support Services:				
2210 Improvement of Instruction Services	70,000	70,000	32,867	37,133
Net Change in Fund Balance	-	-	27,835	27,835
Fund Balance, Beginning	-	-	(27,835)	(27,835)
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Title IIA Quality Teacher 2020-21 Grant Fund #278
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Federal Sources:				
4500 Restricted Revenue from the Federal Government Through the State	\$ 150,000	\$ 150,000	\$ 88,715	\$ (61,285)
<u>Disbursements</u>				
Support Services:				
2210 Improvement of Instruction Services	130,000	130,000	89,829	40,171
2240 Instructional Staff Development	20,000	20,000	2,196	17,804
Total Disbursements	150,000	150,000	92,025	57,975
Net Change in Fund Balance	-	-	(3,310)	(3,310)
Fund Balance, Beginning	-	-	(2,252)	(2,252)
Fund Balance, Ending	\$ -	\$ -	\$ (5,562)	\$ (5,562)

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
P-3 Alignment Fund #283
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations				
From Private Sources	\$ -	\$ -	\$ -	\$ -
 <u>Disbursements</u>				
Support Services:				
2210 Improvement of Instruction Services	2,500	2,500	-	2,500
Net Change in Fund Balance	(2,500)	(2,500)	-	2,500
Fund Balance, Beginning	2,500	2,500	1,656	(844)
Fund Balance, Ending	\$ -	\$ -	\$ 1,656	\$ 1,656

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
St. Anthony Hospital Foundation Grant Fund #286
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations				
From Private Sources	\$ -	\$ -	\$ 1,404	\$ 1,404
<u>Disbursements</u>				
Support Services:				
2120 Guidance Services	2,000	2,000	-	2,000
Net Change in Fund Balance	(2,000)	(2,000)	1,404	3,404
Fund Balance, Beginning	2,000	2,000	569	(1,431)
Fund Balance, Ending	\$ -	\$ -	\$ 1,973	\$ 1,973

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
EOCI State of Oregon Fund #287
Fiscal Year Ended June 30, 2021

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations				
From Private Sources	\$ -	\$ -	\$ -	\$ -
 <u>Disbursements</u>				
Instruction:				
1132 High School Programs	1,000	1,000	-	1,000
Net Change in Fund Balance	(1,000)	(1,000)	-	1,000
Fund Balance, Beginning	1,000	1,000	580	(420)
Fund Balance, Ending	\$ -	\$ -	\$ 580	\$ 580

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Mid-Co Donations Fund #288
Fiscal Year Ended June 30, 2021

	Budget			Variance with
	Original	Final	Actual	Final Budget
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations				
From Private Sources	\$ 500	\$ 500	\$ 100	\$ (400)
<u>Disbursements</u>				
Instruction:				
1111 Elementary, K-5 or K-6	500	500	100	400
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	100	100
Fund Balance, Ending	\$ -	\$ -	\$ 100	\$ 100

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Special Donations Fund #295
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final		Final Budget
<u>Receipts</u>				
Local Sources:				
1920 Contributions and Donations From Private Sources	\$ 25,000	\$ 25,000	\$ 15,265	\$ (9,735)
<u>Disbursements</u>				
Instruction:				
1111 Elementary, K-5 or K-6	15,000	15,000	3,469	11,531
1121 Middle/Junior High Programs	5,000	5,000	838	4,162
1131 High School Programs	8,500	8,500	77	8,423
1132 High School Extracurricular	5,000	5,000	-	5,000
Total Instruction	33,500	33,500	4,384	29,116
Support Services:				
2210 Improvement of Instruction Services	1,500	1,500	-	1,500
Total Disbursements	35,000	35,000	4,384	30,616
Net Change in Fund Balance	(10,000)	(10,000)	10,881	20,881
Fund Balance, Beginning	10,000	10,000	10,695	695
Fund Balance, Ending	\$ -	\$ -	\$ 21,576	\$ 21,576

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Measure 99 Outdoor School Fund #296
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
State Sources				
3299 Other Restricted Grants-in-Aid	\$ 75,000	\$ 75,000	\$ -	\$ (75,000)
<u>Disbursements</u>				
Instructional Services				
1121 Middle School Programs	75,000	75,000	-	75,000
Net Change in Fund Balance	-	-	-	-
Fund Balance, Beginning	-	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -	\$ -

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Measure 98 Student Success Fund #298
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
<u>Receipts</u>	Original	Final		
State Sources				
3299 Other Restricted Grants-in-Aid	\$ 800,000	\$ 800,000	\$ 681,839	\$ (118,161)
 <u>Disbursements</u>				
Instructional Services				
1121 Middle School Programs	135,461	135,461	123,587	11,874
1131 High School Programs	292,784	292,784	248,390	44,394
1280 Alternative Education	127,625	127,625	126,078	1,547
1288 Charter School	65,000	65,000	50,542	14,458
Total Instruction	620,870	620,870	548,597	72,273
Support Services:				
2110 Attendance and Social Work Services	109,130	109,130	108,438	692
2120 Guidance Services	70,000	70,000	500	69,500
Total Support Services	179,130	179,130	108,938	70,192
Total Disbursements	800,000	800,000	657,535	142,465
Net Change in Fund Balance	-	-	24,304	24,304
Fund Balance, Beginning	-	-	(162,452)	(162,452)
Fund Balance, Ending	\$ -	\$ -	\$ (138,148)	\$ (138,148)

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
Associated Student Body Fund #299
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1510 Interest on Investment	\$ -	\$ -	\$ 37	\$ 37
1700 Extracurricular Activities	342,000	342,000	138,158	(203,842)
Total Receipts	342,000	342,000	138,195	(203,805)
<u>Disbursements</u>				
Instruction:				
1113 Elementary Extracurricular	30,000	30,000	4,240	25,760
1122 Middle / Junior High School Extracurricular	140,000	140,000	20,653	119,347
1132 High School Extracurricular	672,000	672,000	100,056	571,944
Total Disbursements	842,000	842,000	124,949	717,051
Net Change in Fund Balance	(500,000)	(500,000)	13,246	513,246
Fund Balance, Beginning	500,000	500,000	487,515	(12,485)
Fund Balance, Ending	\$ -	\$ -	\$ 500,761	\$ 500,761

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
OPERS Bond 2002 Debt Service Fund #301
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1500 Earnings on Investments	\$ 10,000	\$ 10,000	\$ 4,710	\$ (5,290)
1970 Services Provided Other Funds	1,235,000	1,235,000	1,236,177	1,177
Total Receipts	1,245,000	1,245,000	1,240,887	(4,113)
<u>Disbursements</u>				
Other Uses:				
5100 Debt Service	1,260,000	1,260,000	1,249,230	10,770
Net Change in Fund Balance	(15,000)	(15,000)	(8,343)	6,657
Fund Balance, Beginning	20,000	20,000	14,892	(5,108)
Fund Balance, Ending	\$ 5,000	\$ 5,000	\$ 6,549	\$ 1,549

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
PERS Bond 2003 Debt Service Fund #302
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1500 Earnings on Investments	\$ 10,000	\$ 10,000	\$ 5,910	\$ (4,090)
1970 Services Provided Other Funds	1,570,000	1,570,000	1,551,948	(18,052)
Total Receipts	1,580,000	1,580,000	1,557,858	(22,142)
<u>Disbursements</u>				
Other Uses:				
5100 Debt Service	1,600,000	1,600,000	1,569,744	30,256
Net Change in Fund Balance	(20,000)	(20,000)	(11,886)	8,114
Fund Balance, Beginning	25,000	25,000	17,796	(7,204)
Fund Balance, Ending	\$ 5,000	\$ 5,000	\$ 5,910	\$ 910

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Budgetary Comparison Schedule
2014 General Obligation Bond Debt Service Fund #303
Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
<u>Receipts</u>				
Local Sources:				
1110 Ad Valorem Taxes Levied by District	\$ 2,956,450	\$ 2,956,450	\$ 3,124,214	\$ 167,764
1500 Earnings on Investments	50,000	50,000	14,292	(35,708)
Total Local Sources	3,006,450	3,006,450	3,138,506	132,056
Intermediate Sources:				
2800 Revenue in Lieu of Taxes	-	-	8,012	8,012
Total Receipts	3,006,450	3,006,450	3,146,518	140,068
<u>Disbursements</u>				
Support Services:				
2520 Fiscal Services	-	3,615	2,500	1,115
Other Uses:				
5100 Debt Service	3,331,450	3,331,450	3,331,430	20
Total Disbursements	3,331,450	3,335,065	3,333,930	1,135
Net Change in Fund Balance	(325,000)	(328,615)	(187,412)	138,933
Fund Balance, Beginning	685,000	688,615	686,730	(1,885)
Fund Balance, Ending	\$ 360,000	\$ 360,000	\$ 499,318	\$ 137,048

Other Financial Schedules

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education
Fiscal Year Ended June 30, 2021

A. Energy Bills for Heating – All Funds:

Please enter your expenditures for electricity
and heating fuel for these Functions and Objects.

	Objects 325 and 326
Function 2540	\$ 488,782
Function 2550	\$ -

B. Replacement of Equipment – General Fund:

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

	\$ -
--	------

Exclude these functions:

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

Exclude these functions:

4150	Construction
2550	Pupil Transportation
3100	Food Service
3300	Community Services

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2021

	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	9,650,095	6,529,065	-	3,121,030	-	-	-	-
1120 Local Option Ad Valorem Taxes Levied by District	12,505	12,505	-	-	-	-	-	-
1130 Construction Excise Tax	-	-	-	-	-	-	-	-
1190 Penalties and Interest on Taxes	9,863	6,679	-	3,184	-	-	-	-
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	102,773	77,823	37	24,913	-	-	-	-
1600 Food Service	10,975	-	10,975	-	-	-	-	-
1700 Extracurricular Activities	144,249	6,091	138,158	-	-	-	-	-
1800 Community Services Activities	-	-	-	-	-	-	-	-
1910 Rentals	77,200	77,200	-	-	-	-	-	-
1920 Contributions and Donations From Private Sources	61,783	8,600	53,183	-	-	-	-	-
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	241	241	-	-	-	-	-	-
1970 Services Provided Other Funds	2,788,125	-	-	2,788,125	-	-	-	-
1980 Fees Charged to Grants	-	-	-	-	-	-	-	-
1990 Miscellaneous	407,153	335,815	71,338	-	-	-	-	-
Total Revenue from Local Sources	13,264,962	7,054,019	273,691	5,937,252	-	-	-	-
Revenue from Intermediate Sources								
2101 County School Funds	93,053	93,053	-	-	-	-	-	-
2102 General ESD Revenue	-	-	-	-	-	-	-	-
2103 Excess ESD Local Revenue	-	-	-	-	-	-	-	-
2105 Natural Gas, Oil, and Mineral Receipts	-	-	-	-	-	-	-	-
2110 Intermediate "I" Tax	-	-	-	-	-	-	-	-
2199 Other Intermediate Sources	16,808	16,808	-	-	-	-	-	-
2200 Restricted Revenue	97,392	97,392	-	-	-	-	-	-
2800 Revenue in Lieu of Taxes	8,012	-	-	8,012	-	-	-	-
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-	-	-
Total Revenue from Intermediate Sources	215,265	207,253	-	8,012	-	-	-	-
Revenue from State Sources								
3101 State School Fund - General Support	24,336,408	24,336,408	-	-	-	-	-	-
3102 State School Fund - School Lunch Match	11,820	-	11,820	-	-	-	-	-
3103 Common School Fund	295,829	295,829	-	-	-	-	-	-
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	980,000	980,000	-	-	-	-	-	-
3299 Other Restricted Grants-in-Aid	2,128,267	6,803	2,121,464	-	-	-	-	-
3800 Revenue in Lieu of Taxes	-	-	-	-	-	-	-	-
3900 Revenue for/on Behalf of the District	-	-	-	-	-	-	-	-
Total Revenue from State Sources	27,752,324	25,619,040	2,133,284	-	-	-	-	-
Revenue from Federal Sources								
4100 Unrestricted Revenue Direct From the Federal Government	-	-	-	-	-	-	-	-
4200 Unrestricted Revenue From the Federal Government Through the State	-	-	-	-	-	-	-	-
4300 Restricted Revenue From the Federal Government	-	-	-	-	-	-	-	-
4500 Restricted Revenue From the Federal Government Through the State	3,524,828	960,935	2,563,893	-	-	-	-	-
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	3,944	3,944	-	-	-	-	-	-
4801 Federal Forest Fees	6,655	6,655	-	-	-	-	-	-
4802 Impact Aid to School Districts for Operation (PL 874)	274,114	274,114	-	-	-	-	-	-
4803 Coos Bay Wagon Road Funds	-	-	-	-	-	-	-	-
4899 Other Revenue in Lieu of Taxes	-	-	-	-	-	-	-	-
4900 Revenue for/on Behalf of the District	65,923	-	65,923	-	-	-	-	-
Total Revenue from Federal Sources	3,875,464	1,245,648	2,629,816	-	-	-	-	-
Revenue from Other Sources								
5100 Long Term Debt Financing Sources	-	-	-	-	-	-	-	-
5200 Interfund Transfers	-	-	-	-	-	-	-	-
5300 Sale of or Compensation for Loss of Fixed Assets	-	-	-	-	-	-	-	-
5400 Resources - Beginning Fund Balance	7,718,795	6,593,973	405,404	719,418	-	-	-	-
Total Revenue from Other Sources	7,718,795	6,593,973	405,404	719,418	-	-	-	-
Grand Totals	52,826,810	40,719,933	5,442,195	6,664,682	-	-	-	-

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2021

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	6,961,971	4,317,069	2,389,477	24,499	230,926	-	-	-
1113 Elementary Extracurricular	-	-	-	-	-	-	-	-
1121 Middle/Junior High Programs	3,234,951	2,055,350	1,142,396	2,235	34,970	-	-	-
1122 Middle/Junior High School Extracurricular	331	-	-	331	-	-	-	-
1131 High School Programs	3,959,312	2,508,796	1,355,647	12,563	80,406	-	1,900	-
1132 High School Extracurricular	423,471	294,704	66,510	32,105	18,742	-	11,410	-
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210 Programs for the Talented and Gifted	270	-	-	270	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	4,292,300	2,185,118	2,048,637	33,355	25,190	-	-	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	-	-	-	-	-	-	-	-
1272 Title I	-	-	-	-	-	-	-	-
1280 Alternative Education	1,235,593	187,201	94,034	934,643	19,715	-	-	-
1291 English Second Language Programs	280,072	177,421	100,675	267	1,709	-	-	-
1292 Teen Parent Program	-	-	-	-	-	-	-	-
1293 Migrant Education	-	-	-	-	-	-	-	-
1294 Youth Corrections Education	-	-	-	-	-	-	-	-
1299 Other Programs	-	-	-	-	-	-	-	-
1300 Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400 Summer School Programs	13,160	8,840	1,164	1,970	1,186	-	-	-
Total Instruction Expenditures	20,401,431	11,734,499	7,198,540	1,042,238	412,844	-	13,310	-

Support Services Expenditures

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	38,342	932	278	37,132	-	-	-	-
2120 Guidance Services	1,236,749	771,505	464,252	295	697	-	-	-
2130 Health Services	7,716	-	-	7,354	362	-	-	-
2140 Psychological Services	38,313	22,832	15,481	-	-	-	-	-
2150 Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160 Other Student Treatment Services	-	-	-	-	-	-	-	-
2190 Service Direction, Student Support Services	212,363	138,438	73,025	900	-	-	-	-
2210 Improvement of Instruction Services	46,889	-	46,064	605	220	-	-	-
2220 Educational Media Services	297,664	138,864	151,907	-	6,893	-	-	-
2230 Assessment & Testing	-	-	-	-	-	-	-	-
2240 Instructional Staff Development	355	-	-	355	-	-	-	-
2310 Board of Education Services	137,958	-	-	40,460	131	-	97,367	-
2320 Executive Administration Services	647,822	380,756	206,002	45,843	11,947	-	3,274	-
2410 Office of the Principal Services	2,845,680	1,697,574	1,011,868	80,743	46,830	-	8,665	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	585,928	237,564	136,818	10,316	3,333	-	197,897	-
2540 Operation and Maintenance of Plant Services	3,508,358	1,183,811	887,973	948,867	457,263	27,973	2,471	-
2550 Student Transportation Services	1,350,893	-	-	1,350,893	-	-	-	-
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	699,185	-	-	441,947	257,238	-	-	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	358,744	319,593	39,151	-	-	-	-	-
Total Support Services Expenditures	12,012,959	4,891,869	3,032,819	2,965,710	784,914	27,973	309,674	-

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	4,300	-	-	-	-	-	4,300	-
5200 Transfers of Funds	-	-	-	-	-	-	-	-
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures	4,300	-	-	-	-	-	4,300	-

Grand Totals

	32,418,690	16,626,368	10,231,359	4,007,948	1,197,758	27,973	327,284	-
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PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2021

Fund: 200 Special Revenue Funds

		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Instruction Expenditures									
1111	Elementary, K-5 or K-6	360,973	202,131	126,151	1,497	31,194	-	-	-
1113	Elementary Extracurricular	4,240	-	-	-	4,240	-	-	-
1121	Middle/Junior High Programs	129,212	66,852	56,734	-	5,626	-	-	-
1122	Middle/Junior High School Extracurricular	20,652	-	-	-	20,652	-	-	-
1131	High School Programs	288,378	138,197	103,343	500	31,875	12,766	1,697	-
1132	High School Extracurricular	108,817	-	-	-	108,817	-	-	-
1140	Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210	Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220	Restrictive Programs for Students with Disabilities	621,205	397,267	204,731	12,716	6,491	-	-	-
1250	Less Restrictive Programs for Students with Disabilities	397,600	238,434	156,417	356	2,393	-	-	-
1260	Treatment and Habilitation	-	-	-	-	-	-	-	-
1271	Remediation	-	-	-	-	-	-	-	-
1272	Title I	725,479	396,921	307,634	703	19,996	-	225	-
1280	Alternative Education	209,355	75,138	51,763	54,831	27,623	-	-	-
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		2,865,911	1,514,940	1,006,773	70,603	258,907	12,766	1,922	-
Support Services Expenditures									
2110	Attendance and Social Work Services	234,832	99,329	78,038	583	16,565	40,317	-	-
2120	Guidance Services	334,632	206,716	127,416	-	500	-	-	-
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	127,740	54,535	15,889	29,143	28,173	-	-	-
2220	Educational Media Services	-	-	-	-	-	-	-	-
2230	Assessment & Testing	-	-	-	-	-	-	-	-
2240	Instructional Staff Development	2,196	-	-	2,196	-	-	-	-
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	43	-	-	43	-	-	-	-
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	9,750	-	-	-	9,750	-	-	-
2670	Records Management Services	-	-	-	-	-	-	-	-
2690	Other Support Services - Central	-	-	-	-	-	-	-	-
2700	Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures		709,193	360,580	221,343	31,965	54,988	40,317	-	-
Enterprise and Community Services Expenditures									
3100	Food Services	1,041,636	7,610	630	903,800	90,801	38,542	253	-
3200	Other Enterprise Services	-	-	-	-	-	-	-	-
3300	Community Services	-	-	-	-	-	-	-	-
3500	Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures		1,041,636	7,610	630	903,800	90,801	38,542	253	-
Facilities Acquisition and Construction Expenditures									
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									
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		4,616,740	1,883,130	1,228,746	1,006,368	404,696	91,625	2,175	-

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2021

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	2,500	-	-	-	-	-	2,500	-
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	2,500	-	-	-	-	-	2,500	-

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	6,150,405	-	-	-	-	-	6,150,405	-
5200 Transfers of Funds	-	-	-	-	-	-	-	-
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures	6,150,405	-	-	-	-	-	6,150,405	-

Grand Totals

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Grand Totals	6,152,905	-	-	-	-	-	6,152,905	-

COMPLIANCE SECTION

Cockburn & McClintock, LLC

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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
Pendleton School District #16R
Pendleton, Oregon 97801

We have audited the modified cash basis financial statements of Pendleton School District #16R (the District) as of and for the fiscal year ended June 30, 2021, and have issued our report thereon dated December 6, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

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

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

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

OAR 162-10-0230 Internal Control

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

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

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

Restrictions on Use

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



Cockburn & McClintock, LLC

Pendleton, Oregon

December 6, 2021

Cockburn & McClintock, LLC

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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
Pendleton School District #16R
Pendleton, Oregon 97801

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Pendleton School District #16R (the District), as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 6, 2021.

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
December 6, 2021

Cockburn & McClintock, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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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
Pendleton School District #16R
Pendleton, Oregon 97801

Report on Compliance for Each Major Federal Program

We have audited Pendleton School District #16R'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, 2021. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

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, 2021.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we considered material weaknesses.

The District's response to the internal cover over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

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

December 6, 2021

**Pendleton School District #16R
Umatilla County, Oregon**

**Schedule of Expenditures of Federal Awards
Fiscal Year Ended June 30, 2021**

Federal 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	3016001	7/1/20-6/30/21			
National School Lunch Program		10.555	3016001	7/1/20-6/30/21	65,923	65,923	65,923
Child and Adult Care Food Program		10.558	3016001	7/1/20-6/30/21	163,215	161,349	161,349
Summer Food Service Program for Children		10.559	3016001	7/1/19-6/30/20	629,520	56,362	
Summer Food Service Program for Children		10.559	3016001	7/1/20-6/30/21	1,008,787	971,996	971,996
Subtotal Department of Agriculture Pass-Through Program From Oregon State Department of Education and Total Child Nutrition Cluster					<u>1,867,444</u>	<u>1,255,629</u>	<u>1,199,268</u>
Umatilla County, Oregon:							
Forest Service Schools and Roads Grants to States						6,655	6,655
Total U.S. Department of Agriculture					<u>1,867,444</u>	<u>1,262,285</u>	<u>1,205,923</u>
U.S. Department of Education:							
Direct Programs:							
Impact Aid (Title VIII of ESEA)		84.041		7/1/19-6/30/20	259,826	39,600	
Impact Aid (Title VIII of ESEA)		84.041		7/1/20-6/30/21	247,629	234,514	234,514
Total Impact Aid (Title VIII of ESEA)					<u>507,456</u>	<u>274,114</u>	<u>234,514</u>
Total Direct Programs					<u>507,456</u>	<u>274,114</u>	<u>234,514</u>
Pass-Through Programs From:							
Oregon Department of Human Services							
Youth Transition Program		84.126A	160739	7/1/19-6/30/21	112,892	40,527	42,313
Subtotal Department of Human Services Youth Transition Program Grant					<u>112,892</u>	<u>40,527</u>	<u>42,313</u>
Oregon Office of Emergency Management							
FEMA Disaster Number DR-4519-OR PW 14		97.036		4/3/20-10/3/21	45,081	33,811	-
FEMA Disaster Number DR-4519-OR PW 21		97.036		4/3/20-10/3/21	17,101	12,826	-
Subtotal Oregon Office of Emergency Management					<u>62,182</u>	<u>46,636</u>	<u>-</u>
Oregon State Department of Education:							
Grants to Local Educational Agencies (Title I, Part A of ESEA)		84.010	50458	7/1/18-6/30/19	741,272	47,125	-
Grants to Local Educational Agencies (Title I, Part A of ESEA)		84.010	53339	7/1/19-6/30/20	716,152	191,307	8,691
Grants to Local Educational Agencies (Title I, Part A of ESEA)		84.010	58335	7/1/20-6/30/21	950,428	561,870	716,787
ESSA D&SI - OIPD District Engagement Grant		84.010	52093	9/1/15-09/30/20	79,774	10,364	3,946
ESSA D&SI - OIPD District Engagement Grant		84.377	54358	9/1/17-9/30/21	79,774	25,457	28,831
Total Grants to Local Educational Agencies (Title I, Part A of ESEA)					<u>2,567,399</u>	<u>836,123</u>	<u>758,255</u>
Program for Neglected and Delinquent Children and Youth (Title I, Part D of ESEA)		84.013		7/1/19-6/30/20	22,200	5,550	-
Program for Neglected and Delinquent Children and Youth (Title I, Part D of ESEA)		84.013		7/1/20-6/30/21	35,100	22,798	35,100
Total Program for Neglected and Delinquent Children and Youth (Title I, Part D of ESEA)					<u>57,300</u>	<u>28,348</u>	<u>35,100</u>
Improving Teacher Quality State Grants (Title II, Part A of ESEA)		84.367	58827	7/1/20-9/30/21	138,750	86,463	92,025
Improving Teacher Quality State Grants (Title II, Part A of ESEA)		84.367	53601	7/1/19-9/30/20	109,438	60,702	32,867
Improving Teacher Quality State Grants (Title II, Part A of ESEA)		84.367	49378	7/1/18-6/30/19	107,825	2,252	-
Total Improving Teacher Quality State Grants (Title II, Part A of ESEA)					<u>356,013</u>	<u>149,417</u>	<u>124,892</u>
Student Support and Academic Enrichment Program (Title IV, Part A of ESEA)		84.424	54591	7/1/19-9/30/20	44,714	13,787	4,394
Student Support and Academic Enrichment Program (Title IV, Part A of ESEA)		84.424	58640	7/1/20-6/30/21	52,731	27,850	27,850
Total Student Support and Academic Enrichment Program (Title IV, Part A of ESEA)					<u>97,445</u>	<u>41,638</u>	<u>32,244</u>
CDL Grant Program GEER Fund		84.425	61010	7/1/20-5/30/21	118,136	118,136	118,136
LEA ESSER Fund		84.425D	58446	3/13/20-9/30/22	590,079	583,780	378,602
LEA ESSER II Fund		84.425D	64652	3/13/20-9/30/23	3,104,310	193,850	326,013
Total COVID-19 Federal Relief Funds					<u>3,812,524</u>	<u>895,765</u>	<u>822,751</u>
Foster Student School of Origin Transportation Reimbursement Grant		93.658	47507	7/1/2017-6/30/2019	14,953	7,201	-
Foster Student School of Origin Transportation Reimbursement Grant		93.658	57228	7/1/2019-6/30/2021	13,296	11,331	967
Total Foster Student School of Origin Transportation Reimbursement Grant					<u>28,249</u>	<u>18,533</u>	<u>967</u>
Subtotal Department of Education Pass-Through Programs From Oregon State Department of Education					<u>6,918,931</u>	<u>1,969,823.97</u>	<u>1,774,209</u>
InterMountain Education Service District:							
Special Education (IDEA) Cluster:							
Special Education - Grants to States (IDEA Part B, Section 611)		84.027	54188	7/1/19-9/30/2021	540,972	266,559	355,287
Special Education - Grants to States (IDEA Part B, Section 619)		84.027	53987	7/1/19-9/30/2021	3,604		
Subtotal Department of Education Special Education (IDEA) Cluster Pass-Through Program From InterMountain Education Service District					<u>544,575</u>	<u>266,559</u>	<u>355,287</u>
Language Instruction for English Learner and Immigrant Students Act (Title III Part A)		84.365	53426	7/1/19-6/30/20		483	483
Language Instruction for English Learner and Immigrant Students Act (Title III Part A)		84.365	58514	7/1/20-6/30/21		3,461	3,461

The accompanying notes are an integral part of this schedule

Federal Grantor		Federal CFDA Number	Pass-Through Entity Identifying Number	Grant Period	Grant Amount	Federal Revenues	Federal Expenditures
Pass-Through Grantor	Program or Cluster Title						
	Subtotal Title IIIA Pass-Through Program from Intermountain Education Service District				-	3,944	3,944
Oregon State Department of Education:	Special Education (IDEA) Cluster:						
	Long Term Care & Treatment Education Program (IDEA Part B, Section 611)	84.027		7/1/20-6/30/21	11,600	8,700	11,600
	Long Term Care & Treatment Education Program (IDEA Part B, Section 611)	84.027		7/1/19-6/30/20	11,500	2,875	-
	Subtotal Department of Education Special Education (IDEA) Cluster Pass-Through Program From Oregon State Department of Education				23,100	11,575	11,600
	Total Special Education (IDEA) Cluster				567,675	282,077	370,830
Total U.S. Department of Education					7,994,062	2,613,179	2,421,867
Total Federal Awards					\$ 9,861,506	\$ 3,875,463	3,627,790

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Notes to the Schedule of Expenditures of Federal Awards
June 30, 2021

Note 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (this Schedule) includes the federal grant activity of Pendleton School District #16R (the District) under programs of the federal government for the fiscal year ended June 30, 2021. 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, 2021, the District received approximately \$65,923 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>65,923</u>

Note 4 – Subrecipients

During the fiscal year ended June 30, 2021, 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.

PENDLETON SCHOOL DISTRICT #16R
Umatilla County, Oregon

Schedule of Findings and Questioned Costs
Fiscal Year Ended June 30, 2021

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 PENDLETON SCHOOL DISTRICT #16R.
- 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 PENDLETON SCHOOL DISTRICT #16R, 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 financial statements are 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 PENDLETON SCHOOL DISTRICT #16R expresses a qualified opinion on all major federal programs.
- Audit findings that are required to be reported in accordance with §200.516 of the Uniform Guidance are reported in this Schedule.
- The programs tested as major programs were:
 - COVID-19 Federal Relief, CFDA#84.425X
 - Grants to Local Educational Agencies (Title I, Part A of ESEA), CFDA #84.010
 - Child Nutrition Cluster, CFDA #10.55X
- The threshold for distinguishing between Type A and Type B programs was \$750,000.
- PENDLETON SCHOOL DISTRICT #16R 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, 2021.