

JACKSON COUNTY SCHOOL DISTRICT No. 91
BUTTE FALLS, OREGON

Annual Financial Report

June 30, 2023

Jackson County School District No. 91

Butte Falls, Oregon

June 30, 2023

BOARD OR DIRECTORS

TERM EXPIRATION

Dan Murphy, Position #1	May 2025
Mark Carlton, Position #2	May 2025
Bonnie Freeman, Position #3	May 2027
Aaron Worman, Position #4	May 2023
Katie Misfeldt, Position #5	May 2027

ADMINISTRATION

Dr. Phil Long.....	Superintendent
Racheal Aiken/Josh Cook.....	Business Manager, Douglas ESD

Jackson County School District No. 91

Butte Falls, Oregon

June 30, 2023

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NEUNER DAVIDSON & CO

Cooley, Rapp, Friel & Pardon, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Jackson County School District No. 91
P.O. Box 228
Butte Falls, OR 97522

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Jackson County School District No. 91 as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Jackson County School District No. 91, as of June 30, 2023, and the respective changes in cash basis financial position thereof for the year ended in conformity with the modified cash basis of accounting as described in note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Jackson County School District No. 91, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter - Basis of Accounting

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

Responsibilities of Management 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 1, and for determining that the cash basis of accounting is an acceptable basis for the presentation 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 Responsibilities for the Audit of the Financial Statements

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

**Jackson County School District No. 91
Independent Auditor's Report**

In performing the audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintained professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Jackson County School District No. 91 internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Jackson County School District No. 91 ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the management's discussion and analysis and budgetary comparison information but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Oregon Revised Statutes

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 9, 2023, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon revised statements as specified in Oregon Administration rules. 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.

Neuner Davidson & Co
Certified Public Accountants
Roseburg, Oregon

By: 

Keisey Pardon, CPA
December 9, 2023

Jackson County School District No. 91

Butte Falls, Oregon

June 30, 2023

Management's Discussion and Analysis

Jackson County School District No. 91
Butte Falls, Oregon
Management's Discussion and Analysis
For the Year Ended June 30, 2023

The discussion and analysis of Jackson County School District #91's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2023, within the limitations of the District's cash basis of accounting. The intent of this discussion and analysis is to look at the District's financial performance as a whole; readers should also review the notes to the basic financial statements to enhance their understanding of the District's financial performance.

FINANCIAL HIGHLIGHTS

- At the end of the fiscal year, fund balance for all governmental funds combined was \$1,474,096, a decrease of \$301,049 in comparison to the prior year. Of the \$1,474,096, approximately \$4,897 is restricted, \$447,996 is committed, \$155,502 is assigned and \$865,701 is unassigned.
- State School Support received was down \$290,694 from the previous year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report is presented in a format consistent with the presentation requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34, as applicable to the District's cash basis of accounting. This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements The *government-wide financial statements* are designated to provide readers with a broad overview of the district's finances, in a manner similar to private-sector business. The Government-Wide Financial Statements can be found as listed in the Table of Contents of this report. These statements include:

- The Statement of Net Position The *Statement of Net Position* presents information on all of the assets of the District at year end resulting from the use of the cash basis of accounting. Net position is equivalent to the equity in pooled cash and cash equivalents. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.
- The Statement of Activities The *Statement of Activities* presents information showing how the net position of the District changed over the year by tracking revenues, expenditures and other transactions resulting from the use of the cash basis of accounting that increase or reduce net position.
- Fund Financial Statements The *Fund Financial Statements* provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District are in one category: governmental funds. The Fund Financial Statements can be found as listed in the Table of Contents of this report.
- Governmental Funds Governmental fund financial statements focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds report the acquisition of capital assets and payments for debt principal as expenditures and not as changes to asset and debt balances. Such information may be useful in evaluating a government's near-term financing requirements. The governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Both the governmental fund Balance Sheet and Statement of Revenues, Expenditures and Charges in Fund Balances are reconciled to the government-wide Statements of Net Position and Activities. The District considers the General Fund, Special Revenue Funds and the Capital Projects Fund to be significant or major governmental funds.

Jackson County School District No. 91
Butte Falls, Oregon
Management's Discussion and Analysis
For the Year Ended June 30, 2023

- Notes to the basic financial statements The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found as listed in the Table of Contents of this report.
- Other Supplementary Information The Management's Discussion and Analysis: Budgetary Comparison Schedules, Schedule of Federal Financial Assistance and District Audit Summaries represent financial information not considered to be Required Supplementary Information on the cash basis of accounting. Such information provides users of this report with additional data that supplements the government-wide statements, fund financial statements, and notes (referred to as "the basic financial statements").

Other supplementary financial information is provided to address certain specific needs of various users of the District's annual report.

BASIS OF ACCOUNTING

The District has elected to present its financial statements on a cash basis of accounting. This cash basis of accounting is a basis of accounting other than generally accepted accounting principles. The cash basis of accounting is a reference to when financial events are recorded, such as the timing for recognizing revenues, expenditures, and other related assets and liabilities. Under the District's cash basis of accounting, revenues and expenditures and related assets are recorded when they result from cash transactions in the government-wide financial statements for all activities and in the fund financial statements.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services, received but not yet paid, and accrued expenses and liabilities) *are not recorded* in these financial statements. Therefore, when reviewing the financial information and discussion within this annual report, the reader should keep in mind the limitations resulting from the use of the cash basis of accounting.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The following summaries present comparative data for the current and prior fiscal years. The Statement of Net Position, resulting from cash basis transactions, provides the perspective of the District as a whole.

Statement of Net Position Summary – Cash Basis

	2023	2022
Assets		
Current and other Assets	\$1,474,096	\$1,775,145
Total Assets	\$1,474,096	\$1,775,145
 Net Position		
Restricted	\$4,897	\$224,582
Unrestricted	\$1,469,197	\$1,550,562
Total Net Position	\$1,474,096	\$1,775,145

Total net position of governmental activities decreased by approximately \$301,049.

Jackson County School District No. 91
 Butte Falls, Oregon
 Management's Discussion and Analysis
 For the Year Ended June 30, 2023

Statement of Activities Summary – Cash Basis

	2023	2022
Revenues		
Program Revenues		
Charges for services	\$123,754	\$181,947
Operating grants and contributions	\$2,118,571	\$2,637,543
General Revenues		
Property taxes	\$528,082	\$507,801
Earnings on investments	\$44,526	\$6,704
Miscellaneous	\$109,242	\$43,457
Intermediate Sources	\$458	
State school fund - general support	\$2,893,359	\$3,184,053
Other federal, state, and local sources	\$29,374	\$26,764
Total revenues	\$3,605,042	\$3,768,779
Expenditures		
Instruction	\$2,425,601	\$2,500,128
Support services	\$2,752,193	\$1,461,580
Enterprise and community services	\$200,247	\$201,235
Facilities acquisition and construction	\$770,375	\$1,476,833
Total expenditures	\$6,148,416	\$5,639,775
Change in Net Position	(\$301,052)	\$948,495
Net Position - Beginning of the year	\$1,775,145	\$826,650
Net Position - End of the year	\$1,474,096	\$1,774,145

GOVERNMENTAL ACTIVITIES

K-12 Education in Oregon is state funded. While the District still levies a fixed amount per \$1,000 of assessed value, this revenue is included in the State's calculation of overall funding. Property taxes made up 15% of general revenues for governmental activities for the Jackson County School District #91 for fiscal year 2023.

Instruction comprises 39% of District expenses. Support services make up 45% of the total expenses of the District. However, it should be noted that the support service function includes services to students. Some of the services to students in this function category are transportation and technology.

The Statement of Activities – Cash Basis shows the cost of program services and the charges for services and grants offsetting those services. The cost of services summary shows the total cost of services and the net cost of services by identifying the cost of these services supported by tax revenue and unrestricted state entitlements.

Instruction expense includes activities directly dealing with the teaching of students and the interaction between teacher and student.

Support services expense includes services which provide administrative, technical and transportation and exist to sustain and enhance instruction.

Jackson County School District No. 91
Butte Falls, Oregon
Management's Discussion and Analysis
For the Year Ended June 30, 2023

Community service activities include the food service program and community programs related to the education of students.

Transfers to other funds withdraw money from one fund and place it in another to financially assist funds that need an additional resource.

Contingencies are expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.

GENERAL FUND BUDGETARY HIGHLIGHTS

Jackson County School District #91's budget is prepared according to Oregon law and is based on accounting for certain transactions on a basis of cash receipts and disbursements. All funds are budgeted but the most significant budgeted fund is the General Fund.

	<u>Budget Final</u>	<u>Actual</u>	<u>Variance</u>
Instruction	\$2,038,269	\$1,972,363	\$(66,356)
Support Services	\$1,410,600	\$1,283,478	\$(127,122)

ANALYSIS OF FUND BALANCES & TRANSACTIONS

The General Fund is the chief operating fund of the District. At the end of fiscal year 2022-2023 the unassigned ending fund balance was \$740,649. This is an decrease of \$323,675.

Fund balances for Governmental Funds other than the General Fund decreased from \$601,345 in 2021-2022 to \$518,781 in 2022-2023, a difference of \$82,564.

This is a direct result of COVID-19. In the previous years we were able to offset some of the General Fund purchases with the additional revenue from other Governmental funds. The state-wide enrollment and district enrollment issue had the state reassessing the State School Fund calculation that resulted in a decrease in our State School Funding.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fiscal year 2022-2023, The District invested in capital improvements of continuing the bulk of the elementary campus safety and completion of seismic retrofit.

The District has no outstanding debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Although the most significant revenue factor for the District is the State of Oregon's State School Fund what is equally important is that the State School Fund is built on student membership. Jackson County School District #91 is located in a small community located in the Cascade Mountains 35 miles northeast of Medford in southwestern Oregon. The town has approximately 366 residents. The District includes not only the town of Butte Falls, but also outlying areas above and below town. The major source of employment for the town is the District. Fiscal Year 2022-2023 student enrollment dropped from 185 students to approximately 171 students.

The four buildings that comprise Jackson County School District #91 are maintained with limited resources and personnel. The secondary building was built in 1926 and had significant upgrades structurally due to a Seismic Retro Fit Grant in 2018-2019. The Elementary building and campus had a completion of a Seismic Retro Fit in 2022-2023 in addition to some campus safety upgrades including ingress and egress, a locked gates around the building.

Jackson County School District No. 91
Butte Falls, Oregon
Management's Discussion and Analysis
For the Year Ended June 30, 2023

The Natural Resource Center continues to be improved and with instructional staff integrating this theme into their curriculum The District anticipates this to be a benefit that will attract new student to our district.

Salaries, state-run health and retirement costs, utilities, and fuel costs continue to rise. The District's budget must encompass the increase in expenses in all aspects of the operation of the District.

Enrollment dropped by approximately 14 students in 2022-2023. The district is diligently working to increase our enrollment numbers and have done many activities surrounding this. The 2022-2023 budget included staffing for a teacher at all grade levels K-7 which the District is anticipated to maintain all staffing positions into the next fiscal year. High school is starting to offer more selections of elective classes, in order to increase the interest of students to remain at the District and to attract new students as well.

The District's Board is aware of the economic factors that influence personnel, programs, and the educational level of the students, as they face financial decisions in the year ahead, including the effects that COVID-19 and distance learning has had on our district. With the anticipation of updating/upgrading facilities, curriculum updates, and ever-increasing food services cost, The District has budgeted a \$200,000 transfer from General Funds in 2023-2024 into funds related to these changes.

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 the report or requests for additional information should be addressed to the District's Business Manager at 1409 NE Diamond Lake Blvd, Suite 110, Roseburg, OR 97479.

Basic Financial Statements

Jackson County School District No. 91

Statement of Net Position - Cash Basis

June 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Current Assets:	
Cash in Checking	\$ 1,158,271
Cash in State Pool	<u>315,824</u>
Total Assets	<u>\$ 1,474,096</u>
 NET POSITION	
Restricted	\$ 4,897
Unrestricted	<u>1,469,197</u>
Total Net Position	<u>\$ 1,474,096</u>

The accompanying notes are an integral part
of these financial statements.

Jackson County School District No. 91

Statement of Activities - Cash Basis

For the Fiscal Year Ended June 30, 2023

	(Disbursements)	Program Receipts		Net (Disbursements)
		Charges for Services	Operating Grants and Contributions	Receipts and
				Changes in Net Position
				Governmental Activities
Governmental Activities:				
Instruction	\$ 2,436,679	\$ 28,954	\$ 326,077	\$ (2,081,649)
Support Services:	1,743,655	28,230	222,479	(1,492,947)
Enterprise and Community Services:	200,247	142,954	1,641	(55,652)
Facilities Acquisition & Construction	997,461	-	721,616	(275,845)
Total Governmental Activities	<u>\$ 5,378,043</u>	<u>\$ 200,138</u>	<u>\$ 1,271,812</u>	<u>\$ (3,906,093)</u>
General Receipts:				
Local Sources				
Property Taxes				\$ 528,082
Earnings on Investments				44,526
Extra Curricular Fees				
Miscellaneous				109,242
Intermediate Sources				458
State School Support				2,893,359
Common School Support				25,167
Small Improvement Grant				2,051
Federal Forest Fees				2,156
Compensation for Loss				-
Subtotal - General Receipts				<u>3,605,042</u>
Change in Net Position				(301,052)
Net Position July 1, 2022				<u>1,775,145</u>
Net Position June 30, 2023				<u>\$ 1,474,096</u>

The accompanying notes are an integral part
of these financial statements.

Jackson County School District No. 91Governmental Funds
Balance Sheet - Cash Basis

June 30, 2023

	General Fund	Special Rev Fund	Capital Projects Fund	Total Governmental Funds
<u>ASSETS</u>				
Cash - Checking	\$ 326,315	\$ 617,294	\$ 188,298	\$ 1,131,908
Investments - State Pool	182,038	133,785	-	315,824
Due from Other Funds	232,296	-	-	232,296
Total Assets	<u>\$ 740,649</u>	<u>\$ 751,080</u>	<u>\$ 188,298</u>	<u>\$ 1,680,028</u>
<u>LIABILITIES</u>				
Due to Other Funds	\$ -	\$ 232,296	\$ -	\$ 232,296
Total Liabilities	<u>\$ -</u>	<u>\$ 232,296</u>	<u>\$ -</u>	<u>\$ 232,296</u>
<u>FUND BALANCE</u>				
FUND BALANCES:				
Restricted	\$ -	\$ 4,897	\$ -	\$ 4,897
Committed	-	447,996	-	447,996
Assigned	-	129,137	-	129,137
Unassigned	740,649	(63,246)	188,298	865,701
Total Fund Balance	<u>\$ 740,649</u>	<u>\$ 518,784</u>	<u>\$ 188,298</u>	<u>\$ 1,447,731</u>
Total Liabilities & Fund Balance	<u>\$ 740,649</u>	<u>\$ 751,080</u>	<u>\$ 188,298</u>	<u>\$ 1,680,028</u>

Reconciliation to the Statement of Net Position:

The Internal Service Fund is a proprietary fund that is not reported with governmental funds. Because the Internal Service Fund primarily benefits governmental activities, its assets, liabilities, and net position are reported in the Statement of Net Position.

Net position of Governmental Activities

26,365

\$ 1,474,096

The accompanying notes are an integral part
of these financial statements.

Jackson County School District No. 91

Governmental Funds
Statement of Receipts, Disbursements, and Changes in Fund Balances - Cash Basis

For the Fiscal Year Ended June 30, 2023

	General Fund	Special Revenue Fund	Capital Projects Fund	Total Governmental Funds
RECEIPTS:				
Local Sources	\$ 681,850	\$ 104,519	\$ -	\$ 786,369
Intermediate Sources	458	-	-	458
State Sources	2,920,578	307,312	721,616	3,949,506
Federal Sources	2,156	319,268	-	321,424
Total Receipts	<u>3,605,042</u>	<u>731,099</u>	<u>721,616</u>	<u>5,057,757</u>
DISBURSEMENTS:				
Instruction	1,972,363	453,239	-	2,425,602
Supporting Services	1,283,478	460,177	997,461	2,741,117
Enterprise and Community Services	-	200,247	-	200,247
Total Disbursements	<u>3,255,841</u>	<u>1,113,663</u>	<u>997,461</u>	<u>5,366,966</u>
OTHER FINANCING SOURCES:				
Operating Transfers In	-	397,500	372,875	770,375
Operating Transfers Out	(672,875)	(97,500)	-	(770,375)
Compensation for Loss	-	-	-	-
Total Other Sources	<u>(672,875)</u>	<u>300,000</u>	<u>372,875</u>	<u>-</u>
Excess of Receipts and Other Sources Over (Under) Disbursements	(323,674)	(82,564)	97,030	(309,209)
FUND BALANCE, July 1, 2022	<u>1,064,324</u>	<u>601,345</u>	<u>91,269</u>	<u>1,756,938</u>
FUND BALANCE, June 30, 2023	<u>\$ 740,649</u>	<u>\$ 518,781</u>	<u>\$ 188,298</u>	<u>\$ 1,447,731</u>
Schedule:	C-1	C-3	C-4	

The Internal Service Fund is used to charge the costs of unemployment fund activities to other benefiting funds. The change in Net Position of the Internal Service Fund is reported with governmental activities.

Change in Net Position of Governmental Activities

8,157
\$ (301,052)

The accompanying notes are an integral part
of these financial statements.

Jackson County School District No. 91

Statement of Net Position - Cash Basis - Proprietary Fund

June 30, 2023

	<u>Internal Service Fund</u>
ASSETS	
Current Assets:	
Cash in Checking	<u>26,363</u>
Total Assets	<u>\$ 26,363</u>
NET POSITION	
Unrestricted	<u>\$ 26,363</u>
Total Net Position	<u>\$ 26,363</u>
Total Liabilities & Net Position	<u>\$ 26,363</u>

The accompanying notes are an integral part
of these financial statements.

Jackson County School District No. 91

Statement of Revenue, Expenses and Changes in Net Position - Cash Basis - Proprietary Funds

For the Fiscal Year Ended June 30, 2023

	<u>Unemployment Fund</u>	<u>Total Internal Service Funds</u>
RECEIPTS:		
Local Sources	\$ 19,235	\$ 19,235
Total Receipts	<u>19,235</u>	<u>19,235</u>
DISBURSEMENTS:		
Supporting Services	11,078	11,078
Total Disbursements	<u>11,078</u>	<u>11,078</u>
Excess of Receipts and Other Sources Over (Under) Disbursements	8,157	8,157
NET POSITION, July 1, 2022	<u>18,206</u>	<u>18,206</u>
NET POSITION, June 30, 2023	<u>\$ 26,363</u>	<u>\$ 26,363</u>

The accompanying notes are an integral part
of these financial statements.

Jackson County School District No. 91

Statement of Cash Flows - Cash Basis - Proprietary Funds

For the Fiscal Year Ended June 30, 2023

	<u>Internal Service Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from Interfund Services Provided	\$ 19,235
Cash Paid for Fiscal Services	(11,078)
Net Cash Provided (used) by Operating Activities	<u>8,157</u>
Net Change in Cash and Cash Equivalents	8,157
CASH AND CASH EQUIVALANTS	
Beginning of year- July 1	<u>18,206</u>
End of Year - June 30	<u><u>\$ 26,363</u></u>
RECONCILIATION OF OPERATING INCOME TO	
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	
Net operating income	\$ 26,363
Net Cash Provided (Used) by Operating Activities	<u><u>26,363</u></u>

The accompanying notes are an integral part
of these financial statements.

Notes to Financial Statements

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 1 – Summary of Significant Accounting Policies

The Reporting Entity

Jackson County School District No. 91 (the District), Butte Falls, Oregon, was organized under provisions of Oregon Statutes pursuant to ORS Chapter 332 for the purpose of operating elementary and secondary schools. The District is governed by a separately elected five-member Board of Education (Board) who approves the administrative officials. The daily functioning of the District is under the supervision of the Superintendent. All activities of the District have been included in the basic financial statements.

The District qualifies as a primary government since it has separate elected governing body, is a legally separate entity, and is fiscally independent. The criteria for including organizations as component units within the District's reporting entity, as set forth in the Governmental Accounting Standards Board Statement No. 14, including the following:

- 1) The Primary Government (PG) appoints a voting majority of the Component Unit's (CU) governing body and:
 - the PG can impose its will on the CU and/or
 - a financial benefit/burden relationship exists between the PG and the potential CU;
- 2) The CU is fiscally dependent on the PG; or
- 3) The PG's financial statements would be misleading or incomplete if the CU were excluded.

Butte Falls Charter School is considered within the school. The school is fiscally dependent on Jackson County School District No. 91. Butte Falls Charter School operates under authority of the Jackson County School District No. 91, who exercises oversight as required by Oregon law. Butte Falls Charter School is not required by Oregon law to issue separate financial statements per the Oregon Department of Education. This Charter School is considered to be the operational component of the School District as a whole.

There are various other governmental agencies and special districts, which provide service within the District's boundaries. However, the District is not financially accountable for any of these entities, and therefore, none of them are considered component units or included in these basic financial statements.

The financial statements of the District, have been prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting standards.

The more significant of the District's accounting policies are described below.

Basis of Presentation

Government-wide Financial Statements

The statement of Net Position and the Statement of Activities, as listed in the Table of Contents, display information about the District. These statements include the governmental financial activities of the overall District. Eliminations have been made to minimize the double counting of internal activities. Governmental activities are financed primarily through property taxes, intergovernmental revenues, and charges for services.

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Basis of Presentation (continued)

The Statement of Activities presents a comparison between direct expenditures and program revenues for each of its functions/programs. Direct expenditures are those that are specifically associated with a function and, therefore, are clearly identifiable to that function. Eliminations have been made to minimize the double counting of internal activities in the Statement of Activities. Program revenues include (1) charges to students or others for tuition, fees, rentals, material, supplies or services provided, (2) operating grants and contributions and (3) capital grants and contributions. Revenues that are not classified as program revenues, including property taxes and state support, are presented as general revenues.

The District's Net Position is reported as restricted when constraints placed on net assets are either externally restricted, imposed by creditors (such as through grantors, contributors or laws) or through constitutional provisions or enabling resolutions.

Fund Financial Statements

The fund financial statements provide information about the District's funds. Separate statements for each fund category are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column.

The District reports the following major governmental funds:

General Fund – This is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund.

Special Revenue Fund – This fund accounts for revenues and expenditures restricted for specific educational purposes. Principal revenue sources are student activities, cash sales of food, and governmental grants.

Capital Projects Fund – This fund accounts for the acquisition, construction and maintenance of improvements within the District. The principal revenue source is a state of Oregon seismic grant.

Proprietary Fund Financial Statements

Internal Service Fund – This fund accounts for revenues and expenditures of costs of unemployment benefits.

Measurement Focus and Basis of Accounting

Government-wide financial statements are reported using the economic resources measurement focus, within the limitation of the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles. The cash basis of accounting involves the measurement of cash and cash equivalents and changes in cash and cash equivalents resulting from cash receipt and disbursement transactions. Revenues are recorded when collected and expenditures are recorded when paid. Non-exchange transactions, in which the District receives value without giving equal value in exchange, including property taxes, grants, entitlements and donations. On the cash basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are received. Revenue from grants, entitlements, and donations is recognized in the fiscal year received, regardless of when all eligibility requirements have been satisfied. Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grant and general revenues. Thus, when program expenditures are incurred, there may

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 1 – Summary of Significant Accounting Policies (continued)

be both restricted and unrestricted funds available to finance the program. It is the District's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Measurement Focus and Basis of Accounting (continued)

Governmental fund financial statements are reported using a "current financial resources" measurement focus, as applied to the cash basis of accounting. Only current financial assets are generally included on the statement of cash basis assets and fund balance. Their operating statement presents 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. Expenditures are recorded when paid. Capital asset acquisitions are recorded as expenditures in the governmental funds and proceeds from general long-term debt and acquisitions under capital leases are reported as other financing sources. With the cash basis of accounting, the use of cash to purchase a capital asset or to loan another fund is reported as a cash disbursement and not as an asset.

If the District utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting and the government-wide financials would be presented on the accrual basis of accounting.

Cash, Cash Equivalents and Investments

The District's cash and cash equivalents consist of cash on hand, demand deposits and short-term investments with original maturities of three months or less. Short-term investments are stated at cost which approximates fair value.

The District's investments, authorized under state statute, consist of the State of Oregon Treasurer's Local Government Investment Pool (LGIP) is stated at cost which approximates fair value. Fair value of the LGIP is the same as the District's value in the pool shares.

The Oregon State Treasury administers the LGIP. It is an open-ended no-load diversified portfolio offered to any agency, political subdivision or public corporation of the State that by law is made the custodian of, or has control of, any funds. The LGIP is commingled with the State's short-term funds. In seeking to best serve local governments of Oregon, the Oregon legislature established the Oregon Short-Term Fund Board. The purpose of the Board is to advise the Oregon State Treasury in the management and investment options of the LGIP. The investments are regulated by the Oregon Short-Term Fund Board and approved by the Oregon Investment Council (ORS 294.805 to 294.895).

Property Taxes

Ad valorem property taxes are assessed on all taxable property as of January 1 preceding the beginning of the fiscal year. Property taxes become a lien on July 1 for personal property and real property. Property taxes are levied on July 1. Collection dates are November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

Uncollected property taxes are not recorded on the Statement of Net Position under the cash basis of accounting.

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Capital Assets

In the government-wide financial statements, capital assets arising from cash transactions are accounted for as capital outlay expenditures in the statement of Activities. In the government-wide financial statements such costs would, under generally accepted accounting principles, be capitalized and depreciated over their useful lives.

In the fund financial statements, capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Net Positions/Fund Balance

- a. Restricted – Consists of net balances with constraints placed on the use of either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted – All other net balances that do not meet the definitions above.

Under the cash basis of accounting, the District only reports restricted and unrestricted net balances classified as Net Position. Net investment in capital assets is not reported.

In the fund financial statements, governmental fund balance is classified in the following categories:

Non-Spendable – Includes items not immediately converted to cash, such as prepaid items and inventory.

Restricted – Includes items that are restricted by external creditors, grantors or contributors, or restricted by legal constitutional provisions.

Committed – Includes items committed by the District's Board of Education, by formal board action.

Assigned – Includes items assigned for specific uses, authorized by the District's Superintendent and/or Business Manager.

Unassigned – This is the residual classification used for those balances not assigned to another category.

When both restricted and unrestricted resources are available for use in a specific program or for a specific purpose, the District's normal policy is to use restricted resources first to finance its activities.

Budget

A budget is prepared and legally adopted for each governmental fund type on the cash basis of accounting. The budgetary basis of accounting is in conformity with a comprehensive basis of accounting other than generally accepted accounting principles (GAAP) for the governmental fund types. Capital outlay expenditures are budgeted by major function in governmental fund types. The resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations.

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 1 – Summary of Significant Accounting Policies (continued)

Budget (continued)

Appropriations are established at the major function level (instruction, support services, enterprise and community services, facilities acquisition and construction, debt service, contingency and transfers) for each fund. The detail budget document, however, is required to contain more specific, detailed information for the aforementioned expenditure categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution.

Supplemental budgets less than 10% of a fund's original budget may be adopted by the Board at a regular meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers and approval by the Board. Original and supplemental budgets may be modified by the use or appropriation transfers within a fund between the levels of control (major function levels) with Board approval. During the year, the Board adopted various resolutions that amended the budget. There were no supplemental budgets adopted.

Retirement Plan

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). Contributions to PERS are made on a current basis as required by the plan and are charged as expenditures/expenses as funded. The 2003 Oregon Legislature passed PERS reform legislation and essentially created a new retirement plan for employees hired on or after August 29, 2003. These employees become members of the Oregon Public Service Retirement Plan (OPSRP). OPSRP is a hybrid retirement plan with two components: the Pension Program (defined benefit plan) and the individual Account Program (defined contribution; established and maintained as a tax-qualified governmental defined contribution plan). OPSRP is administered by PERS.

Tax Abatements:

GASB Statement No. 77, Tax Abatement Disclosures. Issued August 2015, this statement requires governments that enter into tax abatement agreements to disclose about those agreements. GASB Statement No 77 was implemented by the District for the fiscal year ended June 30, 2018. As of June 30, 2022 the District has not entered into any tax abatement agreements.

Note 2 – Equity in Pooled Cash and Investments

Cash and investments are comprised of the following as of June 30, 2023:

Carrying amount of demand deposits	\$ 1,158,271
Carrying amount of investments	<u>315,824</u>
	<u>\$ 1,474,096</u>

Deposits. The Governmental Accounting Standards Boards has adopted accounting principles generally accepted in the United States of America (GAAP), which include standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the District at June 30, 2023. If bank deposits at year end are not entirely insured or collateralized with securities held by the District or by its agent in the District's name, the District must disclose the custodial credit risk that exists. Deposits with financial institutions are comprised of bank demand deposits. All deposits in excess of federal depository insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon.

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 2 – Equity in Pooled Cash and Investments (continued)

The PFCP is a shared liability structure for participating bank depositories, better protecting public funds though still not guaranteeing that all funds are 100% protected. For the fiscal year ended June 30, 2023, the carrying amounts of the District deposits in the financial institution were \$1,158,271. All deposits are held in the name of the District. At June 30, 2023 the District's deposits were covered by federal depository insurance and Oregon's shared liability structure for participating bank depositories.

Custodial Credit Risk. Custodial credit risk for deposits is the risk that, in the event of a 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.

Effective July 1, 2008, House Bill 2901 created a shared liability structure for participating bank depositories in Oregon. Barring any exceptions, a qualifying bank depository is required to pledge collateral valued at least 10% of their quarter-end public fund deposits if they are well capitalized, 25% of the quarter-end public fund deposits if they are adequately capitalized, or 110% of the quarter-end public fund deposits if they are undercapitalized or assigned to pledge 110% by the Office of State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public bank depositories is available to repay the deposits of public funds of governmental entities.

Investments. State of Oregon statutes restrict the types of investments in which the District may invest. Authorized investments include obligations of the United States Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, time certificates of deposit, certain commercial paper, and the State of Oregon Treasury's Local Government Investment Pool.

Jackson County School District No. 91 has invested funds in the State Treasurer's Oregon Short-term Fund Local Government Investment Pool during the fiscal year 2022-2023. Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board. Investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool.

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

Investments in the Oregon State Treasury LGIP are made under the provisions of ORS 194.180. These funds are held in the District's name and are not subject to collateralization requirements of ORS 295.015. Investments are stated at amortized cost, which approximated fair value.

As of June 30, 2023, and for the year then ended, the District was in compliance with the aforementioned State of Oregon statutes.

Credit Risk. 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

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 2 – Equity in Pooled Cash and Investments (continued)

agreements, banker's 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 represents 5 percent or more of the total investments, excluding investments in external investment pools of those issued and explicitly guaranteed by the U.S. Government. The District has no such investments.

The LGIP's portfolio concentration of credit risk at June 30, 2023 included:

U.S. Government and Agency Securities	36.93%
Municipal Government Securities	2.92%
Non U.S. Government Debt Obligations	8.16%
Corporate Securities	5.41%
Corporate Obligations	30.06%
Asset Backed Securities	15.90%
Certificates of Deposit	0.40%
Cash in Various Banks	0.22%

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. While the District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, it has historically invested only in the LGIP. As of June 30, 2023, 71.45% of the investments in the LGIP mature within 93 days, 16.07% within 94 days to one year, and 12.48% within one to three years.

The District has no investment policy, but, in practice, limits its investments to the LGIP which is not rated.

Note 3 – Leases (Operating and Capital)

The District leases copiers under a non-cancelable operating lease. Total cost for this lease was \$10,248 for the fiscal year ended June 30, 2023. The future minimum lease payments for these are as follows:

Fiscal year ending June 30,

2024	<u>2,562</u>
	<u>\$ 2,562</u>

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 3 – Leases (Operating and Capital)

The District entered into a capital lease for a Blue Bird 69 passenger school bus on March 15th, 2019 for a total purchase price of \$179,422 paid over seven yearly installments at a 4.1% interest rate. Payments including principle and interest are \$28,913 per year starting on March 15, 2019. The following is principal and interest payments due:

Fiscal year ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Balance</u>
2024	26,680	2,233	28,913	27,774
2025	27,774	1,139	28,913	-
	<u>\$ 54,454</u>	<u>\$ 3,372</u>	<u>\$ 57,826</u>	

The district entered into an operating lease for procurement program with Pitney Bowes in May of 2018 for a total purchase price of 2,898. Payments including principle and interest are \$580 per year and end in May of 2023.

Note 4 – Interfund Transaction

Interfund transfers during the fiscal year ended June 30, 2023 were as follows:

	<u>Out</u>	<u>In</u>
General Fund	\$ 672,875	\$ -
Special Revenue Fund	97,500	397,500
Capital Projects Fund	-	372,875
	<u>\$ 770,375</u>	<u>\$ 770,375</u>

Transfers from the General Fund to the Special Revenue Fund to subsidize the operations of the Natural Resource Center and the Food Program. The General Fund and Special Revenue Funds transferred to the Capital Projects Fund to fund capital improvements. All transfers were budgeted and approved by the board.

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 5 – Fund Balance/Net Position

The following is the breakdown of the various categories of restricted, committed, assigned and unassigned ending Fund Balances:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Capital Projects Fund</u>
Fund Balance, June 30, 2023			
Restricted - Transportation	\$ -	\$ 20,255	\$ -
Restricted - Student Investment Act	-	(135,259)	-
Restricted - Education Grants	-	-	-
Restricted - Energy Efficient Schools	-	75,377	-
Restricted - Food Service	-	-	-
Restricted - PE Grant Fund	-	529	-
Restricted - Ruby Edwards Fund	-	43,995	-
Committed - Discover Brighter Futures	-	10	-
Committed - Scholarship	-	5,275	-
Committed - Food Service	-	-	-
Committed - Educational Programs	-	-	-
Committed - PERS	-	175,000	-
Committed - Student Activities	-	-	-
Committed - Elementary Student Body	-	5,779	-
Committed - High School Student Body	-	21,932	-
Committed - Reserve Fund	-	240,000	-
Assigned - Natural Resource Center	-	98,286	-
Assigned - Food Service	-	28,346	-
Assigned - Student Activities	-	-	-
Assigned - Athletics Fund	-	2,505	-
Assigned - Capital Projects Fund	-	-	-
Unassigned	<u>740,649</u>	<u>(63,246)</u>	<u>188,299</u>
Total Fund Balance, June 30, 2022	<u>\$ 740,649</u>	<u>\$ 518,784</u>	<u>\$ 188,299</u>

The following is the breakdown of the various categories of restricted and unrestricted ending Net Position:

	<u>Governmental Activities</u>
Net Position, June 30, 2023	
Restricted - Transportation	\$ 20,255
Restricted - Student Investment Act	(135,259)
Restricted - Energy Efficient Schools	75,377
Restricted -PE Grant Fund	529
Restricted -Ruby Edwards Fund	43,995
Unrestricted	<u>1,442,834</u>
Total Net Position, June 30, 2023	<u>\$ 1,447,731</u>

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 6 – Pension Plan

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan.

OPERS, a component unit of the State of Oregon, issues a comprehensive annual financial report, which may be obtained by writing to Oregon Public Employees Retirement System, P.O. Box 23700, Tigard, Oregon 97281, by calling (503) 598-7377 or by accessing the PERS web site at <http://oregon.gov/PERS/>.

Plan Benefits

All benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapter 238 and 238A.

Tier One/Tier Two Retirement Benefit (Chapter 238)

The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.

Pension Benefits – The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement 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 of 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 a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

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 five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer. 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. 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.

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:

- Member was employed by a PERS employer at the time of death,
- Member died within 120 days after termination of PERS-covered employment,
- Member died as a result of injury sustained while employed in a PERS-covered job, or
- Member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits – A member with 10 or more years of credible 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 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 when determining the monthly benefit.

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

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 6 – Pension Plan (continued)

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The COLA for fiscal year 2015 was capped at 1.5 percent for all benefit recipients. As a result of the *Moro Decision (Everice Moro et al v. State of Oregon et al)*, the cap on the COLA was restored to 2.0 percent for fiscal year 2016 and beyond.

OPSRP Pension Program (Chapter 238A)

The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

Pension Benefits – 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 members is age 65, or age 58 with 30 years of retirement credit.

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

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

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

Benefit Changes After Retirement - Under ORS 238A.210, monthly benefits are adjusted annually through cost-of-living changes. The COLA for fiscal year 2015 was capped at 1.5 percent for all benefit recipients. As a result of the *Moro Decision (Everice Moro et al v. State of Oregon et al)*, the cap on the COLA was restored to 2.0 percent for fiscal year 2016 and beyond.

Contributions

PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2020 actuarial valuation, which became effective July, 2022. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced. Employer contributions for the year ended June 30, 2023 were \$502,810 excluding amounts to fund employer specific liabilities.

The rates in effect for the year ended were:

- | | |
|---------------------------|--------|
| 1) Tier 1 & Tier 2 | 26.83% |
| 2) OPSRP General Services | 23.72% |

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 6 – Pension Plan (continued)

Actuarial Valuation

The employer contribution rates effective July 1, 2022, through June 30, 2023, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with unfunded actuarial accrued liabilities being amortized over 20 years.

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

Pension Liabilities Assets and Pension Expense

At June 30, 2023, the District has a liability of \$2,544,748 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension was determined by an actuarial valuation as of December 31, 2020. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the District's proportion was approximately 0.01661930 percent. Under the cash basis of accounting, the pension liability is reported as an expense in the period paid. Accordingly, the liability is not included in the Statement of Net Pension.

Pension Plan Comprehensive Annual Financial Report (CAFR)

Oregon PERS produces an independently audited CAFR which can be found at:
<https://www.oregon.gov/pers/Pages/Financials/Actuarial-Financial-Information.aspx>

There were no changes subsequent to the June 30, 2023 measurement date.

Defined Contribution Plan – Individual Account Program (IAP):

Pension Benefits. Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. All covered employees are required by State statute to contribute 6% of their salary to the plan. 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.

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 6 – Pension Plan (continued)

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.

Contribution. During 2022-2023, licensed staff paid their own contribution while the classified staff had their contribution paid by the district.

Note 7 – Other Post Employment Benefits

Plan Description – The District offered an early retirement benefit for licensed employees and administrative personnel who had obtained the age of 55 but had not obtained the age of 62 and has had 10 years of experience. An employee electing the early retirement benefit is provided with medical – dental – hospital insurance until age 65 or eligible for Medicare, whichever occurs first. This plan sunsetted June 30, 2001.

Funding Policy – The District pays, on behalf of the retiree, the premium amount paid at the time of retirement. The retiree is responsible for payment of any premium increases above that paid by the District at the time of retirement. The monthly cost of these benefits is charged to expenditures as retirement benefits when the employee retires. As of June 30, 2023 there are no employees receiving early retirement benefits.

In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45 "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions". The statement requires governments to report a net other postemployment obligation liability for explicit and implicit benefits to retirees for benefits such as health insurance and life insurance. An actuarial valuation of the benefits to be provided to retirees is required to determine the amount of this liability. The District is subject to the requirements of GASB 45 for the year ended June 30, 2023. The District has determined that the cost of the actuarial valuation is greater than any benefit derived from implementing the requirements of GASB 45 and therefore has not been reported a liability for net other postemployment benefits in the notes to the financial statements.

PERS Retirement Health Insurance Account

Plan Description

The District contributes to the PERS Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer benefit defined other postemployment benefit plan administered by PERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. ORS 238.420 establishes this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004, PERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

Funding Policy

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS 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 PERS at the time of retirement or receive a disability

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 7 – Other Post Employment Benefits (continued)

allowance as if the member had eight years or more of creditable service in PERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a PERS-sponsored health plan. A surviving spouse or dependent of a deceased PERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she is (1) receiving a retirement benefit or allowance from PERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating employers are contractually required to contribute to RHIA as a rate assessed each year by PERS. The Oregon PERS Board of Trustees sets the employer contribution rate. It is based on the annual required contribution of the combined participant employers. This is the amount actuarially determined in accordance with the parameters of GASB statement 45. The ARC represents a lever 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. The District's contributions to RHIA for the year ended June 30, 2023 are included in the PERS annual pension amount.

OEBB Health Insurance

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. The District does not pay for any portion of the premiums for its retirees' health care.

While the District does not actually pay for the retirees' premiums, a retired employee receives 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 on their own, due to being included in the same pool with the District's younger and statistically healthier active employees. GASB 45 states that this implicit subsidy must be included in the liabilities and costs reported on the entity's financial statements.

GASB 45 offers an exemption from measuring an implicit rate subsidy under certain conditions for employers participating in community-related health care plans. OEBB's health care coverage is community-related, and the premium rates are the same for active and retired members. The District recognizes that due to the District's small size and limited number of retirees included in the plan it is unlikely that the District will affect the OEBB pool as a whole.

At June 30, 2023 the District's net OPEB asset and liability or deferred outflows and deferred inflows were not included on the financial statements since the District uses the cash basis of accounting.

Note 8 – Commitments and Contingencies

Amounts received or receivable from grantor agencies are subject to compliance audits by grantors or their representatives. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

The District has had no claims that exceeded insurance coverage in the last 3 years. The District does not believe currently there are any matters in which there are pending insurance claims or legal liabilities that are material to the financial statements.

A large portion of the District's funding is provided by the State of Oregon based on student enrollment. Fluctuating student enrollment can cause increases and decreases in revenue. Due to these possible fluctuations it is indeterminable the effect it will have on future operations.

Jackson County School District No. 91
Notes to the Basic Financial Statements
June 30, 2023

Note 9 – Current Vulnerability Due to Certain Concentrations

The District's operations are concentrated within Jackson County. In addition, substantially all the District's revenues for continuing operations are from federal, state, and local government agencies. In the normal course of operations, the District receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

Note 10 – Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Worker's compensation insurance is also provided through a commercial carrier. There has been no significant reduction in insurance coverage from the prior year and the District has not been required to pay any settlements in excess of insurance coverage during the past three fiscal years ending June 30, 2023.

Note 11 – Related Party Transactions

The District hired a company owned by a District employee to do work for the district. The transactions took place in the normal course of business. The transactions totaled \$12,500, were appropriately authorized and approved and the accounting treatment of the transaction was appropriate.

Note 12 – Due To/ Due From Balances

	<u>Due To Other Fund</u>	<u>Due From Other Fund</u>
General Fund	\$ -	\$ 232,296
Special Revenue Fund	232,296	-
	\$ 232,296	\$ 232,296

The purpose of these due to/ due from balances is to cover grant expenses before these expenses are submitted for reimbursement. The due to / due from balances are expected to be paid back within one year. Some of the funds that comprise the Special Revenue Fund had negative fund balances including: ESSER Fund (\$38,413), Staff Recruitment (\$5,663), Title 1A (\$18,248), Student Investment (\$135,259), IDEA Part B (\$23,509), Title IIA (\$2,969), and the REAP Fund (\$8,234).

Note 13 – Subsequent Events

Management of the District has evaluated events and transactions occurring after June 30, 2023 through the date the financial statements were available for issuance, for recognition and/or disclosure in the financial statements. There are no subsequent events as of December 9, 2023.

Supplementary Information

Jackson County School District No. 91Budgetary Comparison Schedule
for the General Fund - Cash Basis

For the Fiscal Year Ended June 30, 2023

	Actual	Original Budget	Final Budget	Over (Under) Budget
RECEIPTS:				
Local Sources:				
Tax Levy-Current Year & Offsets	\$ 516,992			
Tax Levy-Prior Years	11,090			
Interest on Investments	44,526			
Other Revenues	109,242			
Total Local Sources	<u>681,850</u>	<u>561,887</u>	<u>562,337</u>	<u>119,513</u>
Intermediate Sources:				
County School Fund Levy	-			
Other Intermediate Sources	458			
Total Intermediate Sources	<u>458</u>	<u>-</u>	<u>-</u>	<u>458</u>
State Sources:				
Basic School Support	2,893,359			
Common School Fund	25,167			
Small Improvement Grant	2,051			
Total State Sources	<u>2,920,578</u>	<u>2,889,857</u>	<u>2,889,857</u>	<u>30,721</u>
Federal Sources:				
Federal Forest Fees	2,156			
Total Federal Sources	<u>2,156</u>	<u>-</u>	<u>-</u>	<u>2,156</u>
Total Receipts	<u>3,605,042</u>	<u>3,451,744</u>	<u>3,452,194</u>	<u>152,848</u>
DISBURSEMENTS: Schedule C-2	<u>3,255,841</u>	<u>3,548,869</u>	<u>3,549,319</u>	<u>(293,478)</u>
OTHER FINANCING SOURCES:				
Operating Transfers Out	(672,875)	(672,875)	(672,875)	-
Sale of or Compensation for Fixed Assets	0			-
Total Other Sources	<u>(672,875)</u>	<u>(672,875)</u>	<u>(672,875)</u>	<u>-</u>
Excess of Receipts and Other Sources Over (Under) Disbursements	(323,674)	(770,000)	(770,000)	446,326
FUND BALANCE, July 1, 2022	<u>1,064,324</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>64,324</u>
FUND BALANCE, June 30, 2023	<u>\$ 740,649</u>	<u>\$ 230,000</u>	<u>\$ 230,000</u>	<u>\$ 510,649</u>

The accompanying notes are an integral part
of these financial statements.

Jackson County School District No. 91

Budgetary Comparison Schedule
for the General Fund Disbursements - Cash Basis

For the Fiscal Year Ended June 30, 2023

	<u>Salaries</u>	<u>Employees Benefits</u>	<u>Purchased Services</u>
INSTRUCTION:			
Regular Programs:			
Elementary	\$ 684,277	\$ 348,861	\$ 11,804
Elementary Extracurricular	635	207	-
Middle/Junior High Programs			
Middle/Junior High School Extracurricular	17,028	3,422	362
High School Programs	309,943	178,013	600
High School Extracurricular	26,568	8,363	4,863
Special Programs:			
Talented and Gifted	-	-	-
Restrictive Programs for Students with Disabilities	-	-	-
Less Restrictive Programs for Students with Disabilities	110,548	73,382	96,216
Remediation	2,728	1,074	-
Alternative Education	-	-	0
 Total Instruction	 <u>1,151,726</u>	 <u>613,323</u>	 <u>113,844</u>
 SUPPORTING SERVICES:			
Students:			
Attendance and Social Work Services	-	-	-
Guidance Services	3,053	1,253	-
Health Services	-	-	-
Psychological Services	-	-	-
Instructional Staff:			
Improvement of Instructional Serv.	-	-	-
Educational Media Services	-	-	-
Assessment and Testing	-	-	2,473
Insturctional Staff Development	-	-	-
General Administration:			
Board of Education Services	-	-	21,887
Executive Administration Services	99,700	35,633	-
School Administration:			
Office of the Principal Services	162,531	100,135	24,505
Business:			
Fiscal Services	20,934	16,021	78,171
Operation and Maintenance of Plant Services	65,351	19,162	153,067
Student Transportation Services	93,564	48,866	24,155
Internal Services	-	-	-
Central Activities:			
Planning, Grant Writing Services	-	-	-
Staff Services	-	-	21,790
Technology Services	37,448	24,797	15,900
Supplemental Retirement Program	-	66	-
 Total Supporting Services	 <u>482,581</u>	 <u>245,933</u>	 <u>341,947</u>
 OPERATING CONTINGENCY	 <u>-</u>	 <u>-</u>	 <u>-</u>
 TOTAL EXPENDITURES	 <u>\$ 1,634,307</u>	 <u>\$ 859,256</u>	 <u>\$ 455,792</u>

(1) Level of Budget Appropriation

The accompanying notes are an integral part
of these financial statements.

Supplies and Materials	Capital Outlay	Other	Total Disbursements	Original Budget	Final Budget	Over (Under) Budget
\$ 70,486	\$ -	\$ -	\$ 1,115,427			
-	-	-	842			
1,126	-	106	22,044			
12,149	-	-	500,705			
1,389	-	3,289	44,472			
-	-	-	-			
2,183	-	200	282,530			
2,540	-	-	6,342			
-	-	-	-			
<u>89,874</u>	<u>-</u>	<u>3,595</u>	<u>1,972,363</u>	<u>2,038,269</u> (1)	<u>2,038,719</u> (1)	<u>(66,356)</u>
-	-	-	-			
-	-	-	4,306			
516	-	-	516			
-	-	-	-			
-	-	-	-			
1,451	-	-	1,451			
-	-	1,186	3,659			
102	-	66,029	88,018			
135	-	1,505	136,973			
12,505	-	1,845	301,521			
6,754	-	2,674	124,554			
31,700	8,762	330	278,371			
25,214	-	7,099	198,898			
-	-	-	-			
-	-	-	-			
42,340	-	880	22,670			
-	-	1,991	122,476			
-	-	-	66			
<u>120,716</u>	<u>8,762</u>	<u>83,539</u>	<u>1,283,478</u>	<u>1,410,600</u> (1)	<u>1,410,600</u> (1)	<u>(127,122)</u>
-	-	-	-	100,000 (1)	100,000 (1)	(100,000)
<u>\$ 210,590</u>	<u>\$ 8,762</u>	<u>\$ 87,134</u>	<u>\$ 3,255,841</u>	<u>\$ 3,548,869</u>	<u>\$ 3,549,319</u>	<u>\$ (293,478)</u>

The accompanying notes are an integral part of these financial statements.

Jackson County School District No. 91

Budgetary Comparison Schedule for the Special Revenue
Fund - Cash Basis

For the Fiscal Year Ended June 30, 2023

	Actual	Original Budget	Final Budget	Over (Under) Budget
RECEIPTS:				
Local Sources	\$ 104,519	\$ 34,100	\$ 86,804	\$ 17,715
Intermediate Sources	-	-	-	\$ -
State Sources	307,312	407,707	407,707	(100,395)
Federal Sources	319,268	627,685	627,685	(308,417)
Total Receipts	<u>731,099</u>	<u>1,069,492</u>	<u>1,122,196</u>	<u>(391,097)</u>
DISBURSEMENTS:				
Instruction	453,239	756,142 (1)	604,846 (1)	(151,607)
Supporting Services	460,177	350,483 (1)	454,483 (1)	5,694
Enterprise and Community Services	200,247	201,500 (1)	301,500 (1)	(101,253)
Facilities Acquisition & Construction	-	- (1)	- (1)	-
Total Disbursements	<u>1,113,663</u>	<u>1,308,125</u>	<u>1,360,829</u>	<u>(247,166)</u>
OTHER FINANCING SOURCES:				
Operating Transfers In	397,500	300,000 (1)	300,000 (1)	97,500
Operating Transfers (Out)	(97,500)	(97,500) (1)	(97,500) (1)	-
Sale of Fixed Assets	-	-	-	-
Total Other Financing Sources	<u>300,000</u>	<u>202,500</u>	<u>202,500</u>	<u>97,500</u>
OPERATING CONTINGENCY	-	347,500 (1)	347,500 (1)	(347,500)
Excess of Receipts and Other Sources Over (Under) Disbursements	(82,564)	(383,633)	(383,633)	(46,431)
FUND BALANCE, July 01, 2022	<u>601,345</u>	<u>603,234</u>	<u>603,234</u>	<u>(1,889)</u>
FUND BALANCE, June 30, 2023	<u>\$ 518,781</u>	<u>\$ 219,601</u>	<u>\$ 219,601</u>	<u>\$ 299,180</u>

(1) Level of Budget Appropriation

The accompanying notes are an integral part
of these financial statements.

Jackson County School District No. 91Budgetary Comparison Schedule for the
Capital Projects Fund - Cash Basis

For the Fiscal Year Ended June 30, 2023

	Actual	Original Budget	Final Budget	Over (Under) Budget
RECEIPTS:				
State Sources				
Other Restricted Grants-in-Aid	\$ 721,616	\$ -	\$ 721,616	\$ -
Total State Sources	<u>721,616</u>	<u>-</u>	<u>721,616</u>	<u>-</u>
Total Receipts	<u>721,616</u>	<u>-</u>	<u>721,616</u>	<u>-</u>
DISBURSEMENTS:				
Support Services				
Fiscal Services	-			
Building Acquisition	997,461			
Total Facilities Acquisition and Construction	<u>997,461</u>	<u>470,375</u>	<u>1,283,260</u> (1)	<u>(285,799)</u>
Total Disbursements	<u>997,461</u>	<u>470,375</u>	<u>1,283,260</u>	<u>(285,799)</u>
OTHER FINANCING SOURCES:				
Operating Transfers in (out)	<u>372,875</u>	<u>470,375</u>	<u>470,375</u>	<u>(97,500)</u>
Total Other Financing Sources	<u>372,875</u>	<u>470,375</u>	<u>470,375</u> (1)	<u>(97,500)</u>
Excess of Receipts and Other Sources Over (Under) Disbursements	97,030	-	(91,269)	188,299
FUND BALANCE, July 1, 2022	<u>91,269</u>	<u>-</u>	<u>91,269</u>	<u>(0)</u>
FUND BALANCE, June 30, 2023	<u>\$ 188,298</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 188,298</u>

(1) Level of Budget Appropriation

The accompanying notes are an integral part
of these financial statements.

Jackson County School District No. 91Budgetary Comparison Schedule for the
Unemployment Fund - Cash Basis

For the Fiscal Year Ended June 30, 2023

	Actual	Original Budget	Final Budget	Over (Under) Budget
RECEIPTS:				
Local Sources				
Services Provided Other Funds	19,235	\$ 8,000	\$ 15,500	\$ 3,735
Total Local Sources	<u>19,235</u>	<u>8,000</u>	<u>15,500</u>	<u>3,735</u>
DISBURSEMENTS:				
Support Services				
Other Fiscal Services	11,078			
Total Support Services	<u>11,078</u>	<u>9,600</u>	<u>20,000</u>	<u>(8,922)</u>
Excess of Receipts and Other Sources Over (Under) Disbursements	8,157	(1,600)	(4,500)	(2,843)
NET POSITION, July 1, 2022	<u>18,206</u>	<u>11,200</u>	<u>18,000</u>	<u>206</u>
NET POSITION, June 30, 2023	<u>\$ 26,363</u>	<u>\$ 9,600</u>	<u>\$ 13,500</u>	<u>\$ (2,637)</u>

(1) Level of Budget Appropriation

The accompanying notes are an integral part
of these financial statements.

2022-23 DISTRICT AUDIT REVENUE SUMMARY
Jackson County School District No. 91

	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	528,082		\$ -	\$ -	\$ -	\$ -	\$ -
1120 Local Option Ad Valorem Taxes Levied by District							
1130 Construction Excise Tax							
1190 Penalties and Interest on Taxes							
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	44,526	3					
1600 Food Service		972					
1700 Extracurricular Activities	-	9,716					
1800 Community Services Activities		0					
1910 Rentals	2,223	7,220					
1920 Contributions and Donations From Private Sources	-	75,504					
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							
1970 Services Provided Other Funds						19,235	
1980 Fees Charged to Grants							
1990 Miscellaneous	107,018	11,104					
Total Revenue from Local Sources	\$ 681,850	\$ 104,519	\$ -	\$ -	\$ -	\$ 19,235	\$ -
Revenue from Intermediate Sources							
2101 County School Funds							
2102 General ESD Revenue							
2103 Excess ESD Local Revenue							
2105 Natural Gas, Oil, and Mineral Receipts							
2110 Intermediate "I" Tax							
2199 Other Intermediate Sources	458						
2200 Restricted Revenue							
2800 Revenue in Lieu of Taxes							
2900 Revenue for/on Behalf of the District							
Total Revenue from Intermediate Sources	\$ 458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from State Sources							
3101 State School Fund - General Support	2,893,359		\$ -	\$ -	\$ -	\$ -	\$ -
3102 State School Fund - School Lunch Match		826					
3103 Common School Fund	25,167						
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		28,230					
3299 Other Restricted Grants-in-Aid	2,051	278,256		721,616			
3800 Revenue in Lieu of Taxes							
3900 Revenue for/on Behalf of the District							
Total Revenue from State Sources	\$ 2,920,577	\$ 307,312	\$ -	\$ 721,616	\$ -	\$ -	\$ -
Revenue from Federal Sources							
4100 Unrestricted Revenue Direct From the Federal Government	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
4200 Unrestricted Revenue From the Federal Government Through							
4300 Restricted Revenue From the Federal Government		13,013					
4500 Restricted Revenue From the Federal Government Through the		248,064					
4700 Grants-in-Aid From the Federal Government Through Other		47,968					
4801 Federal Forest Fees	2,156						
4802 Impact Aid to School Districts for Operation (PL 874)							
4803 Coos Bay Wagon Road Funds							
4899 Other Revenue in Lieu of Taxes							
4900 Revenue for/on Behalf of the District		10,224					
Total Revenue from Federal Sources	\$ 2,156	\$ 319,269	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue from Other Sources							
5100 Long Term Debt Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Interfund Transfers		397,500		372,875			
5300 Sale of or Compensation for Loss of Fixed Assets						18,206	
5400 Resources - Beginning Fund Balance	1,064,324	601,345		91,269			
Total Revenue from Other Sources	\$ 1,064,324	\$ 998,845	\$ -	\$ 464,144	\$ -	\$ 18,206	\$ -
Grand Totals	\$ 4,669,365	\$ 1,729,945	\$ -	\$ 1,185,760	\$ -	\$ 37,441	\$ -

The accompanying notes are an integral part of these financial statements.

2022-23 DISTRICT AUDIT EXPENDITURE SUMMARY
Jackson County School District No. 91

Fund: 100 General Fund

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Instruction Disbursements								
1111 Primary, K-3	\$ 1,115,427	\$ 684,277	\$ 348,861	\$ 11,804	\$ 70,486	\$ -	\$ -	\$ -
1112 Intermediate Programs	-	-	-	-	-	-	-	-
1113 Elementary Extracurricular	842	635	207	-	-	-	-	-
1121 Middle/Junior High Programs	-	-	-	-	-	-	-	-
1122 Middle/Junior High School Extracurricular	22,044	17,028	3,422	362	1,128	-	106	-
1131 High School Programs	500,705	308,943	178,013	600	12,149	-	-	-
1132 High School Extracurricular	44,472	28,568	8,363	4,863	1,389	-	3,289	-
1210 Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	282,530	110,548	73,382	96,216	2,183	-	200	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	6,342	2,728	1,074	-	2,540	-	-	-
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 Disbursements	\$ 1,972,363	\$ 1,151,728	\$ 613,323	\$ 113,844	\$ 89,874	\$ -	\$ 3,595	\$ -
Support Services Disbursements								
2110 Attendance and Social Work Services	-	-	-	-	-	-	-	-
2120 Guidance Services	4,308	3,053	1,253	-	-	-	-	-
2130 Health Services	518	-	-	-	518	-	-	-
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	1,451	-	-	-	1,451	-	-	-
2240 Instructional Staff Development	3,659	-	-	2,473	-	-	1,186	-
2310 Board of Education Services	88,018	-	-	21,887	102	-	66,029	-
2320 Executive Administration Services	136,973	99,700	35,633	-	135	-	1,505	-
2410 Office of the Principal Services	301,521	162,531	100,135	24,505	12,505	-	1,845	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	124,554	20,934	16,021	78,171	6,754	-	2,674	-
2540 Operation and Maintenance of Plant Services	278,371	65,351	19,162	153,067	31,700	8,762	330	-
2550 Student Transportation Services	198,898	93,564	48,868	24,155	25,214	-	7,099	-
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	22,670	-	-	21,790	-	-	880	-
2660 Technology Services	122,476	37,448	24,797	15,900	42,340	-	1,991	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	66	-	66	-	-	-	-	-
Total Support Services Disbursements	\$ 1,283,478	\$ 482,581	\$ 245,933	\$ 341,947	\$ 120,718	\$ 8,762	\$ 63,539	\$ -
Enterprise and Community Services Disbursements								
3100 Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3200 Other Enterprise Services	-	-	-	-	-	-	-	-
3300 Community Services	-	-	-	-	-	-	-	-
3500 Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition and Construction Disbursements								
4110 Service Area Direction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4120 Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150 Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4190 Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses Disbursements								
5100 Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5200 Transfers of Funds	672,875	-	-	-	-	-	-	672,875
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Disbursements	\$ 672,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 672,875
Grand Total	\$ 3,928,718	\$ 1,834,307	\$ 859,256	\$ 455,792	\$ 210,590	\$ 8,762	\$ 87,134	\$ 672,875

The accompanying notes are an integral part of these financial statements.

2022-23 DISTRICT AUDIT EXPENDITURE SUMMARY
Jackson County School District No. 91

Fund: 200 Special Revenue Funds

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Instruction Disbursements								
1111 Elementary	\$ 117,889	63,377	37,934	660	15,918			
1112 Intermediate Programs	-							
1113 Elementary Extracurricular	-							
1121 Middle/Junior High Programs	-							
1122 Middle/Junior High School Extracurricular	-							
1131 High School Programs	154,699	82,679	44,288	8,398	21,358			
1132 High School Extracurricular	10,687			1,131	9,185		371	
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	55,625	35,002	20,163	-	480			
1260 Treatment and Habilitation	-							
1271 Remediation	44,236	27,876	16,360	-	-			
1272 Title I	64,066	32,242	31,623	-	201			
1280 Alternative Education	714			714				
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 Disbursements	\$ 453,238	\$ 245,180	\$ 151,666	\$ 8,901	\$ 47,120	\$ -	\$ 371	\$ -
Support Services Disbursements								
2110 Attendance and Social Work Services	\$ 37,500			37,500				
2120 Guidance Services	922			922				
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	4,495	759	257	3,479				
2310 Board of Education Services	2,455			1,675	780			
2320 Executive Administration Services	-							
2321 General Administration	-							
2410 Office of the Principal Services	-							
2490 Other Support Services - School Administration	-							
2510 Direction of Business Support Services	-							
2520 Fiscal Services	5,695			5,695				
2540 Operation and Maintenance of Plant Services	327,972			63,462	17,781	246,729		
2550 Student Transportation Services	28,913					28,913		
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	39,211	29,040	10,171					
2660 Technology Services	13,016			13,016				
2670 Records Management Services	-							
2690 Other Support Services - Central	-							
2700 Supplemental Retirement Program	-							
Total Support Services Disbursements	\$ 480,179	\$ 29,799	\$ 10,428	\$ 125,749	\$ 18,561	\$ 275,642	\$ -	\$ -
Enterprise and Community Services Disbursements								
3100 Food Services	\$ 190,747	58,643	45,507	4,855	89,029	0	1,713	
3200 Other Enterprise Services	-							
3300 Community Services	500			500				
3500 Custody and Care of Children Services	-							
Total Enterprise and Community Services Disbursements	\$ 200,247	\$ 58,643	\$ 45,507	\$ 5,355	\$ 89,029	\$ -	\$ 1,713	\$ -
Facilities Acquisition and Construction Disbursements								
4110 Service Area Direction	\$ -							
4120 Site Acquisition and Development Services	-							
4150 Building Acquisition, Construction, and Improvement Services	-							
4190 Other Facilities Construction Services	-							
Total Facilities Acquisition and Construction Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses Disbursements								
5100 Debt Service	\$ -							
5200 Transfers of Funds	97,500							97,500
5300 Apportionment of Funds by ESD	-							
5400 PERS UAL Bond Lump Sum	-							
Total Other Uses Disbursements	\$ 97,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 97,500
Grand Total	\$ 1,211,164	\$ 333,622	\$ 207,601	\$ 140,005	\$ 154,710	\$ 275,642	\$ 2,084	\$ 97,500

The accompanying notes are an integral part of these financial statements.

2022-23 DISTRICT AUDIT EXPENDITURE SUMMARY
Jackson County School District No. 91

Fund: 400 Capital Projects Fund

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Instruction Disbursements								
1111 Primary, K-3	\$ -							
1112 Intermediate Programs	-							
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 Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services Disbursements								
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	-					997,461		
2540 Operation and Maintenance of Plant Services	997,461							
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 Disbursements	\$ 997,461	\$ -	\$ -	\$ -	\$ -	\$ 997,461	\$ -	\$ -
Enterprise and Community Services Disbursements								
3100 Food Services	\$ -							
3200 Other Enterprise Services	-							
3300 Community Services	-							
3500 Custody and Care of Children Services	-							
Total Enterprise and Community Services Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition and Construction Disbursements								
4110 Service Area Direction	\$ -							
4120 Site Acquisition and Development Services	-							
4150 Building Acquisition, Construction, and Improvement Services	-							
4190 Other Facilities Construction Services	-							
Total Facilities Acquisition and Construction Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses Disbursements								
5100 Debt Service	\$ -							
5200 Transfers of Funds	-							
5300 Apportionment of Funds by ESD	-							
5400 PERS UAL Bond Lump Sum	-							
Total Other Uses Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 997,461	\$ -	\$ -	\$ -	\$ -	\$ 997,461	\$ -	\$ -

2022-23 DISTRICT AUDIT EXPENDITURE SUMMARY
Jackson County School District No. 91

Fund: 600 Internal Service Fund - Unemployment

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
Instruction Disbursements								
1111 Primary, K-3	\$ -							
1112 Intermediate Programs	-							
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 Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Support Services Disbursements								
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	11,078						11,078	
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 Disbursements	\$ 11,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,078	\$ -
Enterprise and Community Services Disbursements								
3100 Food Services	\$ -							
3200 Other Enterprise Services	-							
3300 Community Services	-							
3500 Custody and Care of Children Services	-							
Total Enterprise and Community Services Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Facilities Acquisition and Construction Disbursements								
4110 Service Area Direction	\$ -							
4120 Site Acquisition and Development Services	-							
4150 Building Acquisition, Construction, and Improvement Services	-							
4190 Other Facilities Construction Services	-							
Total Facilities Acquisition and Construction Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Uses Disbursements								
5100 Debt Service	\$ -							
5200 Transfers of Funds	-							
5300 Apportionment of Funds by ESD	-							
5400 PERS UAL Bond Lump Sum	-							
Total Other Uses Disbursements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grand Total	\$ 11,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,078	\$ -

The accompanying notes are an integral part of these financial statements.

Jackson County School District No. 91

Schedule of Federal Financial Assistance

For the Fiscal Year Ended June 30, 2023

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA Number	Grant Number	Grant Period	Grant Amount	2022-23 Receipts	2022-23 Disbursements
CHILD NUTRITION CLUSTER						
<u>U.S. Department of Agriculture</u>						
Passed through State Department of Education:						
National School Breakfast Program	10.553		7/1/22-6/30-23	\$37,102	\$37,102	\$38,100
National School Lunch Program	10.555		7/1/22-6/30-23	72,597	72,597	72,597
National School Lunch Program-Supply Chain Assst	10.555		7/1/22-6/30-23	8,350	8,350	8,350
Commodities	10.615		7/1/22-6/30-23	10,224	10,224	10,224
Total Child Nutrition Cluster					128,273	129,271
SPECIAL EDUCATION CLUSTER						
<u>U.S. Department of Education</u>						
Passed through State Department of Education:						
IDEA Part B, Section 611	84.027	68580	7/1/21-9/30/23	35,476	22,847	35,476
IDEA Part B, Section 611	84.027	60620	7/1/20-9/30/22	40,455	15,912	-
IDEA Part B, Section 612	84.027	73976	7/1/22-9/30/24	39,636		10,880
IDEA Part B, Section 611 ARP	84.173	68331	7/1/21-9/30/23	9,209	9,209	9,050
Total Special Education Cluster					47,968	55,408
<u>U.S. Department of Education</u>						
Received Directly from Federal Government:						
Rural Education Achievement Program	84.358	S358A213500	7/1/21-9/30/22	20,821	2,411	325
Rural Education Achievement Program	84.358	S358A222330	7/1/22-9/30/23	18,836	10,602	18,836
Passed Through State Department of Education:						
Title I Grants to Local Education Agencies	84.010	72471	7/1/22-9/30/23	64,049	28,616	46,863
Title I Grants to Local Education Agencies	84.010	66931	7/1/21-9/30/22	69,494	22,843	17,203
Student Support and Academic Enrichment	84.424	72885	7/1/22-6/30/23	10,763	10,763	5,375
LEA ESSER II Fund	84.425	64538	3/13/20-9/30/23	229,028	10,835	57,221
LEA ESSER III Fund	84.425	64843	3/13/20-9/30/24	514,724	51,700	42,198
Title IIA	84.367	58892	7/1/20-9/30/21	8,676	3,370	569
Title IIA	84.367	53488	7/1/19-9/30/20	7,585	1,889	4,859
Education Jobs Fund -ARRA	84.410		2010-12	68,954		
Total U.S. Department of Education					143,029	193,449
<u>U.S. Department of Agriculture</u>						
Federal Forest Fees	10.665		7/1/22-6/30/23	2,156	2,156	2,156
Self-Determination						
Total U.S. Department of the Interior					2,156	2,156
Total Other Programs					145,185	195,605
TOTAL FEDERAL ASSISTANCE					\$321,424	\$380,282

The accompanying notes are an integral part of these financial statements.

INDEPENDENT AUDITORS' REPORT REQUIRED
BY OREGON STATE REGULATION



NEUNER DAVIDSON & CO

Cooley, Rapp, Friel & Pardon, LLC

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

To the Board of Directors
Jackson County School District No. 91
Butte Falls, OR

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 basic financial statements of Jackson County School District No. 91 as of and for the year ended June 30, 2023, and have issued our report thereon dated December 9, 2023.

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 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.

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.
- Public Charter School requirements

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 to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Deficiencies in internal control, if any, were communicated separately.

Restriction on Use

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



Kelsey Pardon, CPA
Neuner Davidson & Co
Roseburg, Oregon
December 9, 2023

Form 581-3211-C

Butte Falls School District #91

OREGON DEPARTMENT OF EDUCATION
 225 Capitol Street NE
 Salem Oregon 97310

Office of Finance and Administration
 School Finance Unit

SUPPLEMENTAL INFORMATION, 2022-2023

School District Business Managers and Auditors:

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

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

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

	Objects 325 & 326 & *327
Function 2540	\$ 105,214
Function 2550	\$ 1,639

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

\$ 0

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

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

