

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

Financial Statements  
June 30, 2021

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

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**District Officials**  
**Fiscal Year Ended June 30, 2021**

<b><u>Elected Officials:</u></b>	<b><u>Address</u></b>	<b><u>Term Expires</u></b>
Todd Thorne <i>Board Chair</i>	P.O. Box 276 Pendleton, Oregon 97801	June 30, 2021
Keith Stanahcyk <i>Board Director</i>	P.O. Box 393 Helix, Oregon 97835	June 30, 2023
Friday Bracher <i>Board Vice-Chair</i>	P.O. Box 287 Helix, Oregon 97835	June 30, 2021
Larry Parker <i>Board Director</i>	P.O. Box 385 Helix, Oregon 97835	June 30, 2023
Tyson Raymond <i>Board Director</i>	46849 Raymond Rd. Helix, Oregon 97835	June 30, 2021

**Appointed Officials:**

Darrick Cope <i>Superintendent and Clerk</i>	Amanda Lapp <i>Business Manager and Deputy Clerk</i>
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Cindy Wood  
*Administrative Secretary*

**District Contact Information:**

120 Main Street  
P.O. Box 398  
Helix, Oregon 97835  
(541) 457-2175  
<http://www.helix.k12.or.us/>

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Table of Contents**  
**Fiscal Year Ended June 30, 2021**

	<u>Page</u>
<b><u>FINANCIAL SECTION:</u></b>	
<b>Independent Auditor's Report</b>	1-3
 <b><i>Required Supplementary Information:</i></b>	
<b>Management's Discussion and Analysis</b>	4-9
 <b><i>Basic Financial Statements:</i></b>	
<b>District-Wide Financial Statements:</b>	
Exhibit 1 Statement of Net Position	11
Exhibit 2 Statement of Activities	12
<b>Fund Financial Statements:</b>	
Exhibit 3 Balance Sheet - Governmental Funds	13
Exhibit 4 Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	14
Exhibit 5 Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	15
Exhibit 6 Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	16
Exhibit 7 Budgetary Comparison Statement - General Fund	17
Exhibit 8 Budgetary Comparison Statement - OPERS Reserve Fund #299	18
<b>Notes to the Financial Statements</b>	19-45
 <b><i>Required Supplementary Information:</i></b>	
Schedules of the District's Proportionate Share of the Net Pension Liability / (Asset) and Employer Contributions	46
Schedules of the District's Funding Progress and Employer Contributions	47
 <b><i>Supplementary Information:</i></b>	
<b>Combining Nonmajor Fund Financial Statements:</b>	
Combining Balance Sheet - Nonmajor Governmental Funds	48-49
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds	50-51
<b>Budgetary Comparison Schedules:</b>	
Fund #200 - ECIA Title I Fund	52
Fund #210 - Federal / State Grants Fund	53
Fund #212 - Measure 98	54
Fund #213 - Measure 99 Outdoor School	55
Fund #215 - Wildhorse Grant Fund	56
Fund #245 - IDEA Fund	57
Fund #251 - Student Investment Activities Fund	58
Fund #259 - HELP Grant Fund	59
Fund #277 - Helix Memorial Loan Fund	60
Fund #279 - Associated Student Body Fund	61

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Table of Contents**  
**Fiscal Year Ended June 30, 2021**

	<u>Page</u>
<b><u>FINANCIAL SECTION (Continued):</u></b>	
<i>Supplementary Information (Continued):</i>	
<b>Budgetary Comparison Schedules (Continued):</b>	
Fund #280 - Hot Lunch Fund	62
Fund #295 - Helix FFA Program Fund	63
Fund #300 - 2009 Debt Service Fund	64
Fund #310 - 2013 Debt Service Fund	65
Fund #400 - 2009 Bond Project Fund	66
<b>Other Financial Schedules:</b>	
Supplemental Information Required by the Oregon Department of Education	67-73
<b><u>COMPLIANCE SECTION:</u></b>	
Independent Auditor's Report Required By Oregon State Regulations	74-75

## **FINANCIAL SECTION**

# ***Cockburn & McClintock, LLC***

CERTIFIED PUBLIC ACCOUNTANTS

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

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MEMBERSHIPS

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

## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Education and Management  
Helix School District #1R  
Helix, Oregon 97835

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Helix School District #1R (the District), as of and for the fiscal year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 error or fraud

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Helix School District #1R as of June 30, 2021, and the respective changes in financial position and the related budgetary comparison statement for the General Fund and OPERS Reserve Fund #299, thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### ***Report on Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the schedules of the District's proportionate share of the net pension liability / (asset) and employer contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the management's discussion and analysis and the schedule of funding progress and employer contributions because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The combining nonmajor fund financial statements, the budgetary comparison schedules, and other financial schedules, as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining nonmajor fund financial statements, the budgetary comparison schedules, and other financial schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, the budgetary comparison schedules, and other financial schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

## **Report on Other Legal and Regulatory Requirements**

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated December 10, 2021 on our consideration of the District's internal control over financial reporting and on tests of its compliance with the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-320. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

**Cockburn & McClintock, LLC**



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Kylie M. McClintock, CPA  
Licensed Municipal Auditor

Pendleton, Oregon  
December 10, 2021



***Required Supplementary Information:***  
**Management's Discussion and Analysis**

# **HELIX SCHOOL DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2021**

As management of Helix School District (referred to as the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with the financial statements that begin with Statement of Net Position.

## **FINANCIAL HIGHLIGHTS**

- In the District-wide financial statement at June 30, 2021, the District's assets plus Deferred Outflows of Resources exceeded its liabilities plus Deferred Inflows of Resources by \$3,781,230. Of this amount, \$2,172,058 represents the District's investment in capital assets (net of depreciation) and \$1,357,487 is available to meet the District's obligations to citizens and creditors. This balance has increased from the prior year of \$3,447,198.
- The District's total cash improved to \$3,704,605 at June 30, 2021 from \$3,153,682 in 2020. In 2021, the state school formula collections totaled \$2,226,784 compared to \$2,181,257 in 2020, an increase of \$45,527. These improvements were a result from a 51% allocation in the second half of the 2019-2021 biennium and conservative spending from administration.
- The District was awarded COVID-19 federal and state funds, which allowed the District to purchase laptops, Chromebook, technology supplies and curriculum to aid in remote learning.
- Student Investment Account funds allowed the District to hire a Child Behavioral Specialist, purchase additional math curriculum and provide conscious discipline training for the 2021 school year.
- With increased cash balance the District was able to make a healthy transfer of \$135,000 to the Capital Projects fund to maintain improvements to the Districts buildings and grounds. The district was also able to maintain transfers to the PERS Reserve Fund of \$100,000 and the Hot Lunch Fund of \$50,000.
- During the 2020-2021 school year the District received additional funding of \$16,750 from the Umatilla County HELP Program. With the additional revenue, the District was able to complete many building and grounds upgrades (Grounds Maintenance, Technology, K-12 Building Repairs & Painting).

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

## **DISTRICT-WIDE FINANCIAL STATEMENTS**

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

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

**HELIX SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

In the District-wide financial statements, the District's activities are in Governmental Activities which include regular and special program instructional and support services, administrative and fiscal support, and community services. These activities are primarily financed through property tax revenues, Oregon State school fund, and inter-Governmental grants.

**FUND FINANCIAL STATEMENTS**

The fund financial statements provide more detailed information about the District's funds, focusing on its most significant or "major" fund – 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 Helix School District, like other state and local Governments, uses fund accounting to ensure and demonstrate compliance (or non-compliance) with finance-related legal requirements, such as the Oregon Revised Statutes.

Because the focus of governmental funds is narrower than that of the District-Wide financial statements, it is useful to compare the information presented by governmental funds with similar information presented for statement of activities in the District-Wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are reconciled to the District-Wide Statements and Net position and Activities

The District maintains 19 individual Governmental funds. Information is presented separately in the Governmental Fund Balance Sheet and the Governmental Fund Statement of Revenues, Expenditures and Changes in Fund Balances. The General Fund, PERS Reserve Fund, 2013 Bond Fund and the Capital Projects Fund are considered to be the only major funds, under GASB 34 "major" fund focus. Data from the District's other 15 Governmental funds is combined into a single aggregated column entitled "Other Governmental Funds". Individual fund data for each of the non-major Governmental funds is provided as Supplemental Information.

**Notes to the Basic Financial Statements.**

The notes provide additional information that is essential to a full understanding of the data provided in the District-wide and fund financial statements.

**Other Information.**

Supplementary information and other financial schedules reflect a detail budget to actual analysis, individually, of all district governmental funds for the fiscal year ending June 30, 2021.

**DISTRICT-WIDE FINANCIAL ANALYSIS**

Capital assets, which consist of the District's land, buildings, building improvements, vehicles and equipment, represent 63% of total assets. The remaining assets consist of cash, property taxes receivable and the deferred assets representing bond issuance costs.

A large portion of the District's net position reflects its investment in capital assets (e.g. land, buildings, vehicles and equipment). The District uses these capital assets to provide services to students, staff, and other District residents; consequently, these assets are not available for future spending. At June 30, 2021, the District's 2009 and 2013 General Obligation bonds totaled \$365,000 and \$3,300,000 respectively.

Liabilities included accounts payable, payroll obligations, net Pension and net OPEB liability. Liabilities increased primarily due to Net Pension Liability totaling \$2,743,206. The pension liability reflects the District's proportionate share of the State of Oregon's Unfunded Actuarial Liability. This liability has grown as current active members get closer to retirement.

**HELIX SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

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

**Net Position at June 30, 2021**

	<b>Governmental Activities</b>		
	<b>2021</b>	<b>2020</b>	<b>Difference</b>
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 3,704,605	\$ 3,153,682	\$ 550,923
Taxes Receivable	44,068	60,364	(16,296)
Accounts Receivable	16,720	529	16,191
Prepaid Expenses	0	33,428	(33,428)
Capital Assets, Net	5,990,378	6,225,189	(234,811)
Total Assets	9,755,771	9,473,192	282,579
<u>Deferred Outflows of Resources:</u>			
Pension Deferred Outflows	1,052,081	919,989	132,092
OPEB Deferred Outflows	7,729	208	7,521
Total Deferred Outflows	1,059,810	920,197	139,613
<u>Liabilities:</u>			
Accounts Payable	15,615	12,755	2,860
Accrued Payroll Liability	94,665	109,471	(14,806)
Accrued Interest Payable	5,491	6,027	(536)
Bonds Payable Due in One Year	335,000	320,000	15,000
Proportionate Share of the Net Pension Liability	2,743,206	2,364,635	378,571
Net OPEB Liability	168,819	147,855	20,964
Bonds Payable Due in More Than One Year	3,330,000	3,665,000	(335,000)
Total Liabilities	6,692,796	6,625,743	67,053
<u>Deferred Inflows of Resources:</u>			
Pension Deferred Inflows	199,020	158,980	40,040
OPEB Deferred Inflows	1,041	3,889	(2,848)
Deferred Premium on Refunding, net	141,494	157,579	(16,085)
Total Deferred Inflows of Resources	341,555	320,448	21,107
<b>Net Position</b>			
Investment in Capital Assets	2,172,058	2,082,610	89,448
Restricted for Debt Service	203,035	145,773	57,262
Restricted for Other Purposes	48,650	25,377	23,273
Unrestricted	1,357,487	1,193,438	164,049
Total Net Position	\$ 3,781,230	\$ 3,447,198	\$ 334,032

**HELIX SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

**DISTRICT-WIDE FINANCIAL ANALYSIS (con't)**

**Governmental Activities.** The key elements of the change in the District's net position for the year ended June 30, 2021 are as follows:

- The District received 51% of a \$9.0 billion State School Fund allocation in the second year of the 2019-2021 biennium.
- The award of Comprehensive Distance Learning grant (COVID-19) enabled the District to purchase Chromebooks, laptops, technology supplies and hotspots to aid in remote learning. While negotiated salary and benefit increases were honored and lower substitute costs helped offset the increase in expenses.

**Changes in Net Position for the Year Ended June 30, 2021**

<b>Governmental Activities</b>			
	<b>2021</b>	<b>2020</b>	<b>Difference</b>
<b>Revenues:</b>			
Program Revenues			
Charges for Services	\$ 21,747	\$ 56,964	\$ (35,217)
Operating Grants & Contributions	256,361	102,701	153,660
Capital Grants & Contributions	16,750	31,251	(14,501)
<b>General Revenues:</b>			
Property Taxes	647,192	652,323	(5,131)
Property Taxes (Bond)	486,136	477,831	8,305
State School Sources	2,226,784	2,181,257	45,527
Other	191,186	121,776	69,410
<b>Total Revenues</b>	<b>3,846,156</b>	<b>3,624,103</b>	<b>222,053</b>
<b>Expenses:</b>			
Instruction	2,198,839	2,228,302	(29,463)
Support Services	1,107,555	879,490	228,065
Enterprise & Community Services	70,308	120,199	(49,891)
Facility Acquisition & Construction	(460)	3,984	(4,444)
Debt Service	135,882	146,643	(10,761)
<b>Total Expenses</b>	<b>3,512,124</b>	<b>3,378,618</b>	<b>133,506</b>
<b>Change in Net Position</b>	<b>334,032</b>	<b>245,485</b>	<b>88,547</b>
<b>Net Position, Beginning</b>	<b>3,447,198</b>	<b>3,201,713</b>	<b>245,485</b>
<b>Net Position, Ending</b>	<b>\$ 3,781,230</b>	<b>\$ 3,447,198</b>	<b>\$ 334,032</b>

**FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS**

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

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

**HELIX SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

At June 30, 2021, the District's Governmental Funds reported a combined ending fund balance of \$3,624,468. Approximately \$3,372,783 available for spending at the District's discretion.

General Fund. The General Fund is the primary operating fund of the District. As of June 30, 2021, the assigned and unassigned fund balance was \$1,592,441. Measuring the District's liquidity is another useful indicator of financial health. The ending fund balance (cash and current assets less current liabilities) represents 57.76% of total General Fund expenditures (including transfers) for the fiscal year ending June 30, 2021.

Special Revenue Funds. Special Revenue Funds are designated for specific programs and equipment. Sources of these funds usually are grants from public and private entities.

Debt Service Fund. The District maintains debt service funds to collect annual property taxes to repay its General Obligation Construction Bond, Series 2009 and Series 2013. The Bonds require semi-annual principal and interest payments in December and June.

Facilities Capital Project Funds. The Capital Project Fund was originally opened in 2009 and was designated for the bond proceeds and payments. These Bond proceeds were spent and utilized for the scheduled improvements to the District. The District has maintained the fund for improvements to the District buildings. The District made a transfer of \$135,000 from the General Fund to build the capital projects fund that would sustain District building improvements. The ending fund balance as of June 30, 2021 is \$1,077,544 compared to \$934,566 the prior year.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

As with most school Districts, the District relies heavily on the State of Oregon's State School Fund. For the year ended June 30, 2021, the State School Fund – General Support provided 73% of the District's program resources for the General fund. The percentage climbs to 94% when taxes are included.

As mentioned earlier, the District received 51% of a \$9.0 billion State School Fund allocation allowing the District to enhance education and other services to Students. For the 2020-2021 school year, the District based its budget on 180 average daily enrollment and a beginning fund balance totaling \$1,550,000. The actual beginning fund balance totaled \$1,291,005. With stable enrollment the District honored the negotiated 3.0% salary increase, step and medical benefit for employees. PERS rates remained flat for the second half of this biennium at 32.03% for Tier 1/Tier2 and 26.58% for OPSRP.

The Oregon legislature passed the Student Success Act (SSA), which provided significant investment in preK-12 education. The SSA will be funded with a new corporate activity tax and is projected to add \$750 million to fund the following programs:

1. The Student Investment Act (SIA), which focuses on 1) student mental or behavioral needs and 2) reduction of academic disparities for improved academic achievement.
  - The District was able to budget for a Child Behavioral Specialist and additional curriculum
2. Measure 98 (High School Success) additional funding for 9-12 grade efforts (high school graduation and career technical education).
  - The District was able to maintain all services originally provided with Measure 98 funds.

The District appropriated investments in technology. The budget also included transfers to the Food Service fund to continue the District hot lunch program, to the Capital Projects and HELP Funds to aid in improvement projects across the District. Lastly, the District's budget included a transfer to the PERS Reserve fund to help with future PERS rate increases.

**HELIX SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2021**

**CAPITAL ASSET AND DEBT ADMINISTRATION**

Capital Assets. The District's investment in capital assets includes land, buildings and improvements, vehicles and equipment. As of June 30, 2021, the District had invested \$5,990,378 in capital assets (net of depreciation), as shown in the following table:

		Governmental Activities
Land	\$	74,384
Construction in Progress		11,826
Buildings & Improvements		5,809,963
Equipment		94,205
	\$	<u>5,990,378</u>

Long-Term Debt. At June 30, 2021 the District owed \$365,000 on the general obligation bonds sold in March 2009 and \$3,300,000 on the general obligation bonds sold in March 2013.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Even in the midst of unprecedented challenges due to the COVID-19 pandemic, the Oregon Legislature passed a statewide education budget of \$9.3 billion for the 2021-23 biennium. The District's 2021-2022 budget is supported by 49% of the State's Basic School Support. The District received some additional federal funding (COVID-19), as well as improved funding of state grants through the Student Investment Act and an initiative from the Governor for summer school. These additional funds provide enhancements to instructional programming and address learning loss.

The 2021-2022 Budget includes increased expenditures to meet the negotiated 3% COLA and step increases to the licensed and classified staff along with a District wide health insurance increase. Due to excellent market performance through 2019, PERS rates declined for the 2021-23 biennium from 32.03% to 26.83% on Tier 1/Tier 2 employees and from 26.58% to 23.72% on OPSRP employees. The District built a budget on 168 average daily membership.

Other budget highlights include:

- Absorb declining Title grant expenditures in the General Fund
- Continued investment in technology
- Increase Funding to Student Investment Account Fund
- Transfer to PERS Reserve Fund
- Transfer to the HELP fund
- Transfer to the Capital Projects Fund

**REQUESTS FOR INFORMATION**

This financial report is designed to present the user (citizens, taxpayers, investors, and creditors) with a general overview of the District's finances and to demonstrate the District's accountability. Questions concerning any of the information provided in this report or request for additional information should be addressed to the District's Business Office at InterMountain Education Service District at 2001 SW Nye, Pendleton, Oregon 97801.

## ***Basic Financial Statements***



## **District-Wide Financial Statements**

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Exhibit 1**

**Statement of Net Position**  
**June 30, 2021**

	<u>Governmental Activities</u>
<u>Assets</u>	
Current Assets:	
Cash and Cash Equivalents	\$ 3,704,605
Taxes Receivable	44,068
Other Receivables	<u>16,720</u>
Total Current Assets	<u>3,765,393</u>
Noncurrent Assets:	
Capital Assets, Net	
Land	74,384
Construction in Progress	11,826
District Buildings and Improvements	5,809,963
Equipment and Vehicles	<u>94,205</u>
Total Noncurrent Assets	<u>5,990,378</u>
Total Assets	<u>9,755,771</u>
<u>Deferred Outflows of Resources:</u>	
Pension Deferred Outflows	1,052,081
OPEB Deferred Outflows	<u>7,729</u>
Total Outflows of Resources	<u>1,059,810</u>
<u>Liabilities</u>	
Current Liabilities:	
Accounts Payable	15,615
Payroll Deductions and Withholdings	94,665
Accrued Interest Payable	5,491
Bonds Payable Due in One Year	<u>335,000</u>
Total Current Liabilities	<u>450,771</u>
Noncurrent Liabilities:	
Proportionate Share of the Net Pension Liability	2,743,206
Proportionate Share of the Net OPEB Liability	168,819
Bonds Payable Due in More Than One Year	<u>3,330,000</u>
Total Liabilities	<u>6,692,796</u>
<u>Deferred Inflows of Resources</u>	
Pension Deferred Inflows	199,020
OPEB Deferred Inflows	1,041
Deferred Premium on Refunding, Net	<u>141,494</u>
Total Deferred Inflows of Resources	<u>341,555</u>
<u>Net Position</u>	
Net Investment in Capital Assets	2,172,058
Restricted for Other Purposes	152,471
Restricted for Debt Service	48,650
Unrestricted	<u>1,408,051</u>
Total Net Position	<u>\$ 3,781,230</u>

The accompanying notes are an integral part of the financial statements

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Statement of Activities**  
**Fiscal Year Ended June 30, 2021**

Functions / Programs	Expenses	Program Revenues			Net (Expense) / Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental Activities:					
Instruction:					
Regular Programs	\$ 1,945,717	\$ 7,219	\$ 7,510	\$ -	\$ (1,930,988)
Special Programs	253,122	-	105,871	-	(147,251)
Total Instruction	2,198,839	7,219	113,381	-	(2,078,239)
Support Services:					
Student Support Services	194,746	-	-	-	(194,746)
Instructional Staff Support	51,211	-	-	-	(51,211)
General Administration	44,299	-	-	-	(44,299)
School Administration	252,572	-	-	-	(252,572)
Business Support Services	413,686	413	-	-	(413,273)
Central Activities	151,041	-	-	-	(151,041)
Total Support Services	1,107,555	413	-	-	(1,107,142)
Enterprise and Community Services:					
Food Services	70,308	14,115	141,713	-	85,520
Facilities Acquisition and Construction	(460)	-	-	16,750	17,210
Debt Service - Interest	135,882	-	1,267	-	(134,615)
Total Governmental Activities	\$ 3,512,124	\$ 21,747	\$ 256,361	\$ 16,750	(3,217,266)
General Revenues:					
Taxes for General Purposes					647,192
Taxes for Debt Service					486,136
State School Fund - General Support					2,226,784
County / Common School Aid					23,898
Unrestricted Federal Funds					89,273
Earnings on Investments					31,259
Miscellaneous					46,756
Total General Revenues					3,551,298
Change in Net Position					334,032
Net Position, Beginning					3,447,198
Net Position, Ending					\$ 3,781,230

The accompanying notes are an integral part of the financial statements

## **Fund Financial Statements**

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Balance Sheet**  
**Governmental Funds**  
**June 30, 2021**

	General Fund	OPERS Reserve Fund #299	2013 Debt Service Fund #310	Capital Projects Fund #400	Nonmajor Governmental Funds	Total Governmental Funds
<u>Assets</u>						
Cash and Cash Equivalents	\$ 1,639,862	\$ 740,000	\$ 25,128	\$ 1,077,065	\$ 222,550	\$ 3,704,605
Due From Other Funds	36,203	-	-	-	-	36,203
Taxes Receivable	25,420	-	13,191	-	5,457	44,068
Other Receivables	9,243	-	-	479	6,998	16,720
Total Assets	<u>\$ 1,710,728</u>	<u>\$ 740,000</u>	<u>\$ 38,319</u>	<u>\$ 1,077,544</u>	<u>\$ 235,005</u>	<u>\$ 3,801,596</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>						
Liabilities:						
Accounts Payable	6,331	-	-	-	9,284	15,615
Due to Other Funds	-	-	-	-	36,203	36,203
Payroll Deductions and Withholdings	94,665	-	-	-	-	94,665
Total Liabilities	<u>100,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45,487</u>	<u>146,483</u>
Deferred Inflows of Resources:						
Unavailable Revenues	<u>17,291</u>	<u>-</u>	<u>9,458</u>	<u>-</u>	<u>3,896</u>	<u>30,645</u>
Fund Balances:						
Spendable:						
Restricted	-	-	28,861	-	172,260	201,121
Committed	-	740,000	-	-	-	740,000
Assigned	1,105,079	-	-	1,077,544	51,414	2,234,037
Unassigned	487,362	-	-	-	(38,052)	449,310
Total Fund Balances	<u>1,592,441</u>	<u>740,000</u>	<u>28,861</u>	<u>1,077,544</u>	<u>185,622</u>	<u>3,624,468</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,710,728</u>	<u>\$ 740,000</u>	<u>\$ 38,319</u>	<u>\$ 1,077,544</u>	<u>\$ 235,005</u>	<u>\$ 3,801,596</u>

The accompanying notes are an integral part of the financial statements

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position**  
**June 30, 2021**

Total Fund Balances - Governmental Funds	\$	3,624,468
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Capital Assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund financial statements. Amounts reported for governmental activities in the Statement of Net Position:

Governmental Capital Assets	\$ 9,584,452		
Governmental Accumulated Depreciation	<u>(3,594,074)</u>		5,990,378

A portion of the District's property taxes are collected after year-end but are not available soon enough to pay for the current year's operations, and therefore, are not reported as revenue in the governmental funds.		30,645
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Certain liabilities not due in the current year are not reported as governmental fund liabilities.

These liabilities consist of:

Proportionate Share of Net Pension Liability	(2,743,206)		
Proportionate Share of Net OPEB Liability	(168,819)		
Accrued Interest Payable	(5,491)		
General Obligation Bonds	<u>(3,665,000)</u>		(6,582,516)

Pension deferred inflows and outflows are not reported as either a reduction or increase to governmental fund balances:

Pension Deferred Outflows	1,052,081		
OPEB Deferred Outflows	7,729		
OPEB Deferred Inflows	(1,041)		
Pension Deferred Inflows	<u>(199,020)</u>		859,749

Premiums received on issuance of bonds are amortized over the life of the bonds in the Statement of Net Position, and are not reported in the governmental fund financial statements		<u>(141,494)</u>
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Total Net Position - Governmental Activities	\$	<u><u>3,781,230</u></u>
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**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

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

	General Fund	OPERS Reserve Fund #299	2013 Debt Service Fund #310	Capital Project Fund #400	Nonmajor Governmental Funds	Total Governmental Funds
<u>Revenues</u>						
Taxes	\$ 659,250	\$ -	\$ 349,504	\$ -	\$ 144,701	\$ 1,153,455
Intergovernmental	2,341,640	-	896	-	276,156	2,618,692
Food Service Sales	-	-	-	-	14,115	14,115
Charges for Services	-	-	-	-	7,632	7,632
Contributions and Donations	-	-	-	-	5,825	5,825
Earnings on Investments	28,883	-	215	1,149	1,013	31,260
Other	28,863	-	-	6,369	11,511	46,743
Total Revenues	3,058,636	-	350,615	7,518	460,953	3,877,722
<u>Expenditures</u>						
Current:						
Instruction:						
Regular Programs	1,496,477	-	-	-	51,045	1,547,522
Special Programs	130,481	-	-	-	99,365	229,846
Total Instruction	1,626,958	-	-	-	150,410	1,777,368
Support Services:						
Students Support Services	2,237	-	-	-	128,201	130,438
Instructional Staff Support	45,096	-	-	-	1,406	46,502
General Administration	40,225	-	-	-	-	40,225
School Administration	229,346	-	-	-	-	229,346
Business Support Services	375,645	-	-	-	-	375,645
Central Activities	137,152	-	-	-	-	137,152
Total Support Services	829,701	-	-	-	129,607	959,308
Enterprise and Community Services:						
Food Services	-	-	-	-	59,723	59,723
Facilities Acquisition and Construction	-	-	-	(460)	-	(460)
Capital Outlay	14,712	-	-	-	33,667	48,379
Debt Service:						
Principal	-	-	210,000	-	110,000	320,000
Interest	-	-	127,566	-	24,937	152,503
Total Debt Service	-	-	337,566	-	134,937	472,503
Total Expenditures	2,471,371	-	337,566	(460)	508,344	3,316,821
Change in Fund Balances Before						
Other Financial Sources / (Uses)	587,265	-	13,049	7,978	(47,391)	560,901
Other Financing Sources / (Uses):						
Transfers (to) / from Other Funds	(285,829)	100,000	-	135,000	50,829	-
Net Change in Fund Balances	301,436	100,000	13,049	142,978	3,438	560,901
Fund Balances, Beginning	1,291,005	640,000	15,812	934,566	182,184	3,063,567
Fund Balances, Ending	\$ 1,592,441	\$ 740,000	\$ 28,861	\$ 1,077,544	\$ 185,622	\$ 3,624,468

The accompanying notes are an integral part of the financial statements

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes  
in Fund Balances to the Statement of Activities**  
**Fiscal Year Ended June 30, 2021**

Net Change in Fund Balances - Total Government Funds	\$	560,901
<p>The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.</p>		
Capital outlay reported in governmental fund statements	\$	48,379
Depreciation expense report in the Statement of Activities	<u>(283,189)</u>	(234,810)
Amount by which capital outlays are greater / (less) than depreciation in the current period.		
<p>Revenues in the statement of Activities that do not provide current financial resources are not reported as revenues in the fund financial statements.</p>		
		(31,565)
<p>In the Statement of Activities, interest is accrued on long-term debt, whereas in the governmental funds it is recorded as an interest expense when due</p>		
		536
<p>Repayment of principal on long-term debt is reported in the governmental funds as an expenditure, but is reported as a reduction of long-term debt in the Statement of Net Position and does not affect the Statement of Activities.</p>		
The amount of long-term debt principal payments in the current year is:		320,000
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds. Changes related to long-term liabilities included:</p>		
Increase of net pension liability during the current to a net pension liability at fiscal year end.		
This change resulted in an increase of expenses.		(297,114)
<p>Premium received on issuance of refunding bonds reported as other financing source in governmental funds, but amortized over the life of the bonds on the statement of activates</p>		
		<u>16,084</u>
Change in Net Position - Governmental Activities	\$	<u><u>334,032</u></u>



**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

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

	Original & Final Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Taxes	\$ 675,000	\$ 659,250	\$ (15,750)
Intergovernmental	2,196,371	2,341,640	145,269
Earnings on Investments	25,000	28,883	3,883
Other	8,000	28,863	20,863
	<u>2,904,371</u>	<u>3,058,636</u>	<u>154,265</u>
Total Revenues			
	<u>2,904,371</u>	<u>3,058,636</u>	<u>154,265</u>
<u>Expenditures</u>			
Instruction	2,231,542	1,626,960	604,582
Support Services	1,448,029	844,411	603,618
Facilities Acquisition and Construction	16,000	-	16,000
Contingencies	75,000	-	75,000
	<u>3,770,571</u>	<u>2,471,371</u>	<u>1,299,200</u>
Total Expenditures			
	<u>3,770,571</u>	<u>2,471,371</u>	<u>1,299,200</u>
Change in Fund Balance Before Other Financial Sources / (Uses)	(866,200)	587,265	1,453,465
Other Financial Sources / (Uses):			
Transfers from Other Funds	(343,800)	799	344,599
Transfers to Other Funds	10,000	(286,628)	(296,628)
	<u>(1,200,000)</u>	<u>301,436</u>	<u>1,501,436</u>
Net Change in Fund Balance			
	<u>(1,200,000)</u>	<u>301,436</u>	<u>1,501,436</u>
Fund Balance, Beginning	1,550,000	1,291,005	(258,995)
	<u>1,550,000</u>	<u>1,291,005</u>	<u>(258,995)</u>
Fund Balance, Ending	\$ 350,000	\$ 1,592,441	\$ 1,242,441
	<u>\$ 350,000</u>	<u>\$ 1,592,441</u>	<u>\$ 1,242,441</u>

The accompanying notes are an integral part of the financial statements

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Statement**  
**OPERS Reserve Fund #299**  
**Fiscal Year Ended June 30, 2021**

	Original & Final Budget	Actual	Variance with Final Budget
<u>Receipts</u>	\$ -	\$ -	\$ -
<u>Disbursements</u>			
Contingencies:			
6000 Contingencies	-	-	-
Change in Fund Balance Before Other Financial Sources / (Uses)	-	-	-
Other Financial Sources / (Uses):			
Transfers from Other Funds	100,000	100,000	-
Net Change in Fund Balance	100,000	100,000	-
Fund Balance, Beginning	640,000	640,000	-
Fund Balance, Ending	\$ 740,000	\$ 740,000	\$ -

The accompanying notes are an integral part of the financial statements

## **Notes to the Financial Statements**

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 1 – Summary of Significant Accounting Policies**

The accounting policies of Helix School District #1R (the District) have been established in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as discussed in Note 1D below. The Governmental Accounting Standards Board (GASB) is responsible for establishing U.S. GAAP for state and local governments through its pronouncements (Statements and Interpretations). The following is a summary of the most significant accounting policies:

***A. Reporting Entity***

School districts in the State of Oregon are created by legislative action. Helix School District #1R, Umatilla County, Oregon, operates under a School Board-Superintendent form of government and provides education for grades K-12.

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

***B. Basic Financial Statements – District-Wide Statements***

The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government.

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

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

***C. Basic Financial Statements – Fund Financial Statements***

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

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 1 – Summary of Significant Accounting Policies (Continued)**

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

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

**Governmental Funds**

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

*General Fund*

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

*Special Revenue Funds*

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for certain purposes. The District has thirteen special revenue funds. The activities reported in these funds are reported as governmental activities in the District-wide financial statements.

*Debt Service Funds*

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

*Capital Project Funds*

Capital project funds account for the accumulation of financial resources reserved for capital expenditures. The primary revenues sources are interest on investments. The District has one capital project funds.

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

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 1 – Summary of Significant Accounting Policies (Continued)**

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

**Major and Nonmajor Funds**

The funds are further classified as major or nonmajor as follows. The remainder of the District's funds are classified as nonmajor funds.

<u>Major Fund</u>	<u>Brief Description</u>
General Fund	As discussed above, the general fund will always be classified as major.
<u>PERS Reserve Funds:</u> PERS Reserve Fund #299	Accounts for the funds reserve for PERS liabilities.
<u>Debt Service Funds:</u> 2013 Debt Service Fund #310	Accounts for the accumulation of property tax revenue and other resources restricted for payment of principal and interest on the Districts 2013 General Obligation Bonds.
<u>Capital Projects Funds:</u> Capital Project Fund #400	Accounts for the funds reserve for Capital projects.

***D. Measurement Focus and Basis of Accounting***

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

**Measurement Focus**

In the District-wide Statement of Net Position and the Statement of Activities, governmental activities are reported using the economic resources measurement focus.

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

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 1 – Summary of Significant Accounting Policies (Continued)**

***D. Measurement Focus and Basis of Accounting (Continued)***

**Basis of Accounting**

In the District-wide Statement of Net Position and Statement of Activities, governmental activities are reported using the accrual basis of accounting or accounting principles generally accepted in the United States of America (U.S. GAAP), as established by GASB. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District receives value without giving equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis of accounting, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Under terms of grant agreements, the District funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

Governmental fund financial statements are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The District considers all revenues reported in the governmental funds to be available if they are collected within sixty days after year-end. Property taxes and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for claims and judgments, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in the governmental funds.

***E. Financial Statement Amounts***

**Cash, Cash Equivalents, and Investments**

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

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

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

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 1 – Summary of Significant Accounting Policies (Continued)**

***E. Financial Statement Amounts (Continued)***

**Property Taxes**

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

Uncollected property taxes are recorded on the Statement of Net Position. Uncollected taxes are deemed by management to be substantially collectible or recoverable through liens; therefore, no allowance for uncollectible taxes has been established. Property taxes collected within approximately sixty days of fiscal year-end are recognized as revenue. The remaining balance of taxes receivable is recorded as a deferred inflow of resources because it is not deemed available to finance operations of the current period in the combined balance sheet.

**Interfund Activity**

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

**Receivables and Payables**

Receivables expected to be collected within sixty days following year-end are considered measurable and available and are recognized as revenues in the fund financial statements. Other receivables, except grants, are offset by deferred revenues and, accordingly, have not been recorded as revenue. Receivables, net of any allowance for doubtful accounts, are recorded as assets in the Statement of Net Position. All receivables are considered fully collectible; accordingly no allowance for uncollectible accounts has been recorded.

**Grants**

Unreimbursed grant expenditures due from grantor agencies are reflected in the financial statements as receivables and revenues. Cash and donated commodities received from grantor agencies in excess of related grant expenditures are recorded as unearned revenue on the Statement of Net Position and the combined Balance Sheet.

**Inventories and Prepaids**

Supplies inventory is valued at cost using first-in, first-out (FIFO) method. Accounting for supplies inventory is based on the consumption method for the District-wide financial statements. Under the consumption method, inventory is recorded when purchased and expenditures/expenses are recorded when inventory items are used. Donated commodities consumed during the year are reported as revenues and expenditures. The amount of unused supplies inventory and donated commodities at balance sheet date is considered immaterial by management for reporting purposes.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the District-wide and fund financial statements.



**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 1 – Summary of Significant Accounting Policies (Continued)**

***E. Financial Statement Amounts (Continued)***

**Capital Assets**

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

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

**Leases**

Leases which meet certain criteria established by the Financial Accounting Standards Board are classified as capital leases, and the assets and related liabilities are recorded at amounts equal to the lesser of the present value of minimum lease payments or the fair value of the leased property at the beginning of the respective lease term. Leases that do not meet the criteria of a capital lease are classified as operating leases.

**Deferred Outflows / Inflows of Resources**

In addition to assets, the Balance Sheet and Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of fund balances / net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenditure) until then. The District has two item which qualifies for reporting in this category. It is the pension deferred outflows reported in the District-wide Statement of Net Position. This amount relates to pensions resulting from District contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the next fiscal year.

In addition to liabilities, the Balance Sheet and Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of fund balances / net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has four types of items which qualify for reporting in this category. Accordingly, one item, unavailable revenue for property taxes, is reported only in the governmental funds Balance Sheet. Property taxes collected after sixty days of fiscal year-end are recorded as a deferred inflow of resources because they are not deemed available to finance operations of the current period. The second item, pension deferred inflows, is reported only in the District-wide Statement of Net Position. This amount is the difference between actuarially projected investment earnings and actual investment earnings and the difference between the District's contributions and the District's proportionate share of contributions. The third item, a deferred premium on refunding, results from the difference in the premiums received over the par amounts of the bonds issued. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 1 – Summary of Significant Accounting Policies (Continued)**

***E. Financial Statement Amounts (Continued)***

**Compensated Absences**

The District allows employees to accumulate unpaid vacation time for those that earn it, typically the District pays employees for any unused vacation time prior to fiscal year end. Sick pay does not vest and is forfeited at resignation, retirement or death and is therefore recorded as an expenditure when taken and no accrued liability is recorded.

**Retirement Plans**

Substantially all employees are participants in the Oregon Public Employees Retirement Fund (OPERF), administered by the Oregon Public Employees Retirement System (OPERS). Contributions to OPERS are made on a current basis as required by the plan and are charged to expenditures / expenses as funded. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Oregon Public Employees Retirement System (OPERS) and additions to/deductions from OPERS's fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

**Long-Term Debt Obligations**

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

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

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 1 – Summary of Significant Accounting Policies (Continued)**

***E. Financial Statement Amounts (Continued)***

**Net Position / Fund Balance**

District-wide net position is divided into three components:

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

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

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

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

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 1 – Summary of Significant Accounting Policies (Continued)**

***E. Financial Statement Amounts (Continued)***

**Encumbrances**

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

**Use of Estimates**

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

**Tax Abatement**

The GASB issued Statement No. 77, Tax Abatement Disclosures in August 2015. GASB 77 requires governments that enter into tax abatement agreements to disclose information about those agreements. GASB Statement No. 77 is effective for the District for fiscal year ending June 30, 2020. The District has no tax abatement that effect the directly at June 30, 2021, Tax abatements that affect the District indirectly are as follows:

Exemption Program	Project	Tax Abatement Amount
Umatilla County - Strategic Investment Program	FPL Energy Stateline 2	\$7,208

**Note 2 – Stewardship, Compliance, and Accountability**

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

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

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

**Helix School District #1R  
Umatilla County, Oregon**

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

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

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

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

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

The Board of Education adopted the 2020-2021 budget on June 10, 2020 totaling \$7,554,726.

The Board of Education adopted the 2021-2022 budget on June 9, 2021 totaling \$7,559,611.

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

**Note 3 – State Constitutional Property Tax Limits**

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

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

The District's permanent tax rate for the year ended June 30, 2021 was \$4.5542 per \$1,000 of assessed value.

**Helix School District #1R**  
**Umatilla County, Oregon**

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

**Note 4 – Deposits and Investments**

***Deposits***

The GASB has adopted U.S GAAP, which includes standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the District at June 30, 2021. Oregon Revised Statute (ORS) Chapter 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Public Funds Collateralization Program (PFCP). The PFCP was created by the Office of the State Treasurer to facilitate bank depository, custodian and public official compliance with ORS 295. ORS 295 requires the qualified depository to pledge collateral against any public fund's deposits in excess of deposit insurance amounts. As of June 30, 2021, the total bank balance was \$198,894. The District maintains its funds at a financial institution deemed to be qualified depositories by the Office of the State Treasurer.

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

***Investments***

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

**Custodial Credit Risk** – State statutes authorize the District to invest primarily in general obligations of the US Government and its agencies, certain bonded obligations of Oregon municipalities, bank repurchase agreements, bankers' acceptances, certain commercial papers, and the State Treasurer's investment pool, among others. The District has no formal investment policy that further restricts its investment choices.

**Concentration of Credit Risk** – The District is required to provide information about the concentration of credit risk associated with its investments in one issuer that represent 5 percent or more of the total investments, excluding Investments in external investment pools or those issued and explicitly guaranteed by the U.S. Government. The District has no such investments.

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

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

Deposits with Financial Institutions	\$	137,522
Oregon Local Government Investment Pool		3,566,342
Cash on Hand		741
Total Cash and Cash Equivalents	\$	3,704,605

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 5 – Capital Assets**

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

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Governmental Activities</b>				
Non-Depreciable Capital Assets:				
Land	\$ 74,384	\$ -	\$ -	\$ 74,384
Construction in Progress	-	11,826	-	11,826
Total Non-Depreciable Assets	74,384	11,826	-	86,210
Depreciable Capital Assets:				
Buildings and Improvements	8,929,396	-	-	8,929,396
Equipment & Vehicles	532,293	36,553	-	568,846
Total Depreciable Capital Assets	9,461,689	36,553	-	9,498,242
Accumulated Depreciation:				
Buildings and Improvements	(2,863,835)	(255,598)	-	(3,119,433)
Equipment & Vehicles	(447,050)	(27,591)	-	(474,641)
Total Accumulated Depreciation	(3,310,885)	(283,189)	-	(3,594,074)
Total Governmental Capital Assets, Net	\$ 6,225,188	\$ (234,810)	\$ -	\$ 5,990,378

Depreciation expense was charged to programs of the primary government as follows:

<b>Program/Function:</b>	
Regular Programs	\$ 156,717
Special Programs	23,276
Student Support Services	13,209
Instructional Staff Support	4,709
General Administration	4,074
School Administration	23,226
Business Support Services	38,041
Central Activities	13,889
Food Services	6,048
Total Depreciation Expense	\$ 283,189

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 6 – Operating Lease**

The District currently has one operating lease agreement for two copiers located in the main District building. The lease calls for 60 monthly payments of \$290 beginning July of 2017. Total gross rents under the leases are \$3,480 for the fiscal year ending June 30, 2021.

**Note 7 – Long-Term Debt Obligations**

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

	Beginning				Ending	Amounts
	Balance	Additions	Reductions		Balance	Due Within
						One Year
GO Construction Bonds, Series 2009	\$ 475,000	\$ -	\$ (110,000)	\$ 365,000	\$ 115,000	
GO Construction Bonds, Series 2013	3,510,000	-	(210,000)	3,300,000	220,000	
Total	\$ 3,985,000	\$ -	\$ (320,000)	\$ 3,665,000	\$ 335,000	

***Bonded Debt***

General Obligation Construction Bond, Series 2009

On March 12, 2009, the District issued \$1,400,000 in general obligation bonds, through United States National Bank, Corporate Trust Services. The bonds require semi-annual principal and interest payments, beginning December 15, 2009. The bonds carry fixed interest rates ranging from 2.375% to 4.00%, depending on the year of maturity, and mature in June of 2024. The proceeds of the bond sale were used to finance capital projects.

General Obligation Construction Bond, Series 2013

On March 6, 2013, the District issued \$4,800,000 in general obligation bonds, through United States National Bank Corporate Trust Services. The bonds require semi-annual principal and interest payments, beginning December 15, 2013. The bonds carry fixed interest rates ranging from 1.00% to 4.50%, depending on the year of maturity, and mature in June of 2033. The proceeds of the bond sales will be used to finance capital projects.



**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 7 – Long-Term Debt Obligations (Continued)**

***Bonded Debt (Continued)***

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

Fiscal Year	2009 GO Bonds		2013 GO Bonds		
Ending June 30.	Interest	Principal	Interest	Principal	Total
2022	\$ 19,163	\$ 115,000	\$ 119,175	\$ 220,000	\$ 473,338
2023	13,125	120,000	109,828	230,000	472,953
2024	6,825	130,000	100,625	240,000	477,450
2025	-	-	89,825	250,000	339,825
2026	-	-	78,575	260,000	338,575
2027-2031	-	-	248,175	1,450,000	1,698,175
2032-2033	-	-	31,850	650,000	681,850
Totals	\$ 39,113	\$ 365,000	\$ 778,053	\$ 3,300,000	\$ 4,482,166

**Note 8 – Pension Plan**

***A. Name of the Pension Plan***

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

***B. Plan Description***

Employees of the District are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. OPERS issues a publicly available financial report that can be obtained at [http://www.oregon.gov/pers/Pages/section/financial\\_reports/financials.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx).

***C. Benefits provided under Chapter 238 – Tier One / Tier Two***

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

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 8 – Pension Plan (Continued)**

***Benefits provided under Chapter 238 – Tier One / Tier Two (Continued)***

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer. General service employees may retire after reaching age 55. 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.

2. **Death Benefits** – Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:
  - Member was employed by a OPERS employer at the time of death,
  - Member died within 120 days after termination of OPERS-covered employment,
  - Member died as a result of injury sustained while employed in a OPERS-covered job, or
  - Member was on an official leave of absence from a OPERS-covered job at the time of death.
3. **Disability Benefits** – A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including OPERS judge members) for disability benefits regardless of the length of OPERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 when determining the monthly benefit.
4. **Benefit Changes After Retirement** – Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments.

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

***D. Benefits provided under Chapter 238A – OPSRP Pension Program (OPSRP DB)***

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

This portion of the OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

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

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 8 – Pension Plan (Continued)**

***E. Benefits provided under Chapter 238A – OPSRP Pension Program (OPSRP DB) (Continued)***

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

2. **Death Benefits** – Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.
3. **Disability Benefits** – A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.
4. **Benefit Changes After Retirement** – Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

***F. Benefits provided under the OPSRP Individual Account Program (OPSRP IAP)***

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

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

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

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 8 – Pension Plan (Continued)**

***G. Contributions***

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

Employer contribution rates during the period were based on the December 31, 2018 actuarial valuation. The rates based on a percentage of payroll, first became effective July 1, 2019. The state of Oregon and certain schools, community colleges, and political subdivisions have made lump sum payments to establish side accounts, and their rates have been reduced.

Employer contributions for the fiscal year ended June 30, 2021 were \$390,354, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2021 were: Tier One/Tier Two General Service – 32.03 percent and OPSRP Pension Program General Service – 26.58 percent.

The District has established the OPERS Reserve Fund #299 to set-aside funds to help defray the OPERS costs in the General Fund.

***H. Pension Assets, Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

At June 30, 2021, the District reported a net pension liability of \$2,743,206 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to June 30, 2020. The District's proportion of the net pension asset 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 entities, actuarially determined. At June 30, 2020, the District's proportion was 0.0126 percent, which was a slight increase from its proportion measured as of June 30, 2019.

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 8 – Pension Plan (Continued)**

For the year ended June 30, 2021, the District's recognized a pension expense of \$591,696. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	\$ 120,734	\$ -
Change in assumptions	147,219	5,158
Net difference between projected and actual earnings on investments	322,565	-
Change in proportionate share	36,638	184,765
Difference between employer contributions and employer's proportionate share of system contributions	34,571	9,097
Total (prior to post-measurement date contributions)	661,727	199,020
District contributions made subsequent to measurement date	390,354	-
Total deferred outflows and inflows of resources	\$ 1,052,081	\$ 199,020

\$390,354 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year Ending June 30,	Deferred Outflows/Inflows of Resources (prior to post- measurement date contributions)
2022	\$ 99,453
2023	144,714
2024	141,491
2025	84,170
2026	(7,121)
Total	\$ 462,707

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 8 – Pension Plan (Continued)**

**I. Actuarial Assumptions**

The employer contribution rates effective July 1, 2019, through June 30, 2021, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the OPERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years. For the OPSRP Pension Program component of the OPERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years. The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date	December 31, 2019 rolled forward to June 30, 2021
Experience Study Report	2018, published July 24, 2019
Actuarial Cost Method	Entry Age Normal
Amortization Method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One / Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years.
Assets Valuation Method	Market value of assets
Actuarial Assumptions:	
Inflation Rate	2.4 percent
Investment Rate of Return	6.9 percent
Projected Salary Increases	3.4 percent overall payroll growth
Mortality	Health retirees and beneficiaries: PF-2000 Sex-distinct, generational per Scale AA, with collar adjustments and set-backs as described in the valuation.  Active Members: Mortality rates are a percentage of healthy retiree rates that vary by group, as described in the valuation.  Disabled Retirees: Mortality rates are a percentage of the RP-2000 statistic combined disabled mortality sex-distinct table.

Actuarial valuations of an ongoing plan involve estimates of the value of projected benefits and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are based on the 2016 Experience Study which reviewed experience for the four-year period ending on December 31, 2016.

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 8 – Pension Plan (Continued)**

**J. Long-Term Expected Rate of Return**

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015 the OPERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target Allocation	Compounded Annual Return (Geometric)
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.39%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap U.S. Equities	15.75%	6.30%
Small Cap U.S. Equities	1.31%	6.69%
Micro Cap U.S. Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Foreign Equities	4.12%	7.45%
Non-U.S. Small Cap Equities	1.88%	7.01%
Private Equities	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds	2.50%	4.09%
Hedge Fund – Event-driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
Total	100.00%	

Assumed Inflation – Mean

2.40%

**K. Discount Rate**

The discount rate used to measure the total pension liability was 7.20 percent for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Helix School District #1R  
Umatilla County, Oregon**

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

**Note 8 – Pension Plan (Continued)**

**L. Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
District's proportionate share of the net pension liability / (asset)	\$ 4,073,435	\$ 2,743,206	\$ 1,627,748

**M. Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report that can be obtained at [http://www.oregon.gov/pers/Pages/section/financial\\_reports/financials.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx).

**N. Payables to the Pension Plan**

At June 30, 2021, the District reported \$941 in payables to the defined benefit pension plan for legally required employer contributions and for legally required employee contributions which had been withheld from employee wages but not yet remitted to OPERS.

**O. Changes in Plan Provisions Subsequent to Measurement Date**

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

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

For GASB 68, the benefits valued in the Total Pension Liability must be in accordance with the benefit terms legally in effect as of the relevant fiscal year-end for the System. Due to the timing of the Supreme Court decision, this means the COLA change due to *Moro* is reflected in the June 30, 2015 Total Pension Liability, but was not reflected in the June 30, 2014 Total Pension Asset. To reflect the *Moro* decision, the actuary estimated the blended COLA based on creditable service before and after the effective dates of the legislation. This approach is consistent with OAR 459-005-0510, adopted by the PERS Board in September of 2015.



**Helix School District #1R  
Umatilla County, Oregon**

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

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

**OPERS Retirement Health Insurance Account (RHIA)**

***A. Name of the Other Post-Employment Benefit Plan***

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

***B. Plan Description***

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

***C. Benefits provided under Chapter 238.420 – Retiree Healthcare***

- 1. Plan Benefits** – ORS 238.420 require that an amount equal to \$60 or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the RHIA established by the employer, and any monthly cost in excess of \$60 shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in a OPERS-sponsored health plan.
- 2. Death Benefits** – A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

***D. Funding Policy***

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

***E. Annual Pension Cost and Net Pension Obligation***

Employer contributions to RHIA for the fiscal year ended June 30, 2021 are included in the OPERS annual pension amount in Note 8. The rates in effect for the fiscal year ended June 30, 2021 were: Tier One/Tier Two – 0.06 percent and OPSRP Pension Program – 0 percent.

**Helix School District #1R  
Umatilla County, Oregon**

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

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

**OPERS Retirement Health Insurance Account (RHIA) (Continued)**

**Post-Employment Health Insurance Subsidy**

***A. Name of the Other Post-Employment Benefit Plan***

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

***B. Plan Description***

The District administers a single-employer defined benefit healthcare plan that covers retired participants, and contains two components:

- Explicit Medical Benefits – Certain retirees are eligible to receive paid health care premiums for themselves and their dependents, up to a monthly cap. This explicit benefit is required to be valued under GASB Statement 75.
- Implicit Medical Benefits – Continued medical coverage is offered to the District’s eligible retirees and their spouses and dependents until Medicare eligibility. The active premium rate (whether paid by the District or by the retirees) still applies. However, in some cases the premium itself does not represent the full cost of covering these retirees (since they are older than the active population, retirees can be expected to generate higher medical claims and therefore higher premiums for the active population). This additional cost is called the “implicit subsidy” and is required to be valued under GASB Statement 75.

Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing costs between the employer and plan members to that point. Actuarial valuations for OPEB plans involve estimates of the value of reported amounts and assumptions about the probability of events far into the future, and actuarially determined amounts are subject to continual revisions as results are compared to past expectations and new estimates are made about the future expected benefit payments that is considered to have been already earned by participants. Actuarial calculations of the OPEB plan reflect a long-term perspective. The valuation date and the measurement date was June 30, 2020.

***C. Funding Policy***

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

***D. Actuarial Methods and Assumptions***

The District engaged an actuary to perform a valuation as of June 30, 2020 using the Entry Age Normal, level percent of salary Actuarial Cost Method. Mortality rates were based on the RP-2014 employee/healthy annuitant, sex distinct, generational tables. The interest rate used for discounting future liabilities was 2.25% per year, based on all years discounted at municipal bond rate (Bond Buyer 20-Bond General Obligation Index). The assumed general inflation rate was 2.5% per year, and the assumed payroll growth rate was 3.5% per year.

**Helix School District #1R  
Umatilla County, Oregon**

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

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

**Post-Employment Health Insurance Subsidy (Continued)**

***E. Changes in the Net OPEB Liability***

Total OPEB Liability at June 30, 2020		\$ 166,299
Changes for the year:		
Service Cost	\$ 9,850	
Interest	\$ 3,901	
Changes of Benefit Terms		
Differences Between Expected and Actual Experience	\$ -	
Changes of Assumptions or Other Input	\$ -	
Benefit Payments	\$ (5,526)	
Net Changes for the Year		\$ 8,225
Total OPEB Liability at June 30, 2021		\$ 174,524

***F. Sensitivity of the Net OPEB Liability to changes in the Discount Rate***

The following analysis presents the net OPEB liability using a discount rate of 2.25%, as well as what the District's net OPEB liability would be if it was calculated using a discount rate that is one percentage point lower (1.25%) or one percentage point higher (3.25%) than the current rate:

	1%	Current	1%
	Decrease	Discount Rate	Increase
	1.25	2.25	3.25
Total OPEB Liability \$	191,401	\$ 174,524	\$ 158,818

**Helix School District #1R  
Umatilla County, Oregon**

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

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

**Tax Sheltered Annuity**

The District offers its employees a tax deferred annuity program established pursuant to Section 403(b) of the Internal Revenue Code (the Code). Contributions are made through salary reductions from participating employees up to the amounts specified in the Code. No contributions are required from the District for certified and classified employees. For the fiscal year ended June 30, 2021, the District contributed \$750 for administrative employees per their individual negotiated contracts. As of June 30, 2021, approximately 7 employees were participating in the plan.

**Note 10 – Fund Balance Reporting**

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

GASB Statement No. 54 provides for two major types of fund balances, which are non-spendable and spendable. Non-spendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. At June 30, 2021 the District had fund balances that would be considered non-spendable for prepaid expense in the General Fund totaling \$529.

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

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

Restricted for Local/State/Federal Grant Programs, Rental and Student Body Activities, Debt Service, and Capital Outlay

Oregon State Statutes, granting agency requirements, and local ordinances require that certain revenues be specifically designed for the purposes of grant programs, capital projects and debt service. The funds have been included in restricted category of fund balance. The restricted fund balances totaled \$201,121, and represented \$50,785 for Student Body activities, \$48,651 for debt service, \$101,221 for the hot lunch program, and \$464 for restricted grants.

Committed for OPERS

The School Board has formally set aside and committed a certain amount of spendable fund balance to defray OPERS general fund costs, totaling \$740,000 at June 30, 2021.

**Helix School District #1R**  
**Umatilla County, Oregon**

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

**Note 10 – Fund Balance Reporting (Continued)**

Assigned for School Operations, Student Post-Secondary Loans, FFA Activities, and Unemployment

The School Board has set aside certain spendable fund balance for school operations, loans, school activities, and unemployment. At June 30, 2021, the assigned fund balance of \$2,234,037 consisted of \$1,075,000 for school operations, \$30,079 for future unemployment benefit claims, \$50,564 for student post-secondary scholarships, \$1,077,544 for capital projects, and \$850 for the Helix FFA Program. The assigned fund balance for school operations is the appropriation of existing unassigned fund balance at year-end to eliminate a general fund deficit in the 2021-2022 fiscal year budget.

Unassigned

The unassigned fund balance for the General Fund is \$437,362. The unassigned for Other Governmental Funds is a deficit balance of \$38,052. The deficit balance is related to certain restricted grant programs in which disbursements exceeds receipts during the fiscal year ending June 30, 2021 and operate on a reimbursement basis.

**Note 11 – Interfund Transfers**

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

Fund	Transfers In	Transfers Out
General Fund #100	\$ 799	\$ 286,628
Measure 99 Outdoor School #213	4	
Help Fund #259	1,623	-
ASB Fund #279	-	798
Hot Lunch Fund #280	50,000	-
OPERS Reserve Fund #299	100,000	-
Capital Projects Fund # 400	135,000	-
Total	\$ 287,426	\$ 287,426

The above transfer from the District's General Fund to its Hot Lunch Fund #280 is to supplement the District's food service program which due to the District's enrollment levels, number of children qualifying for free and reduced meal subsidies, and rural location operates at a deficit. Additionally, the transfer from the District's General Fund to the OPERS Reserve Fund #299, is for the future anticipation of higher PERS Costs, the transfer from the General Fund to the Help Fund #259 and Measure 99 Outdoor School Fund #213, is to cover expenditures, and the transfer from the General Fund to the Capital Projects Fund #400, is to save funds for a future large Track replacement project.

**Helix School District #1R**  
**Umatilla County, Oregon**

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

**Note 12 – Risk Management**

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

**Note 13 – Contingencies**

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

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

The District has elected to be self-insured for unemployment tax purposes. The District has not set up a reserve fund to cover any future liability as any costs will be covered by that year's current appropriations, which has been reflected as part of the assigned fund balance in the General Fund (see Note 10). Accordingly, no tax is paid or expense recorded until a claim is made against the District.

**Note 14 – Deficit Fund Balances**

At June 30, 2021 the District had the following deficit fund balances: Wildhorse Grant Fund #215- \$8,323, Federal/State Grants Fund #210- \$7,000 and Help Grant Fund #259- \$22,729. The deficits are results of funds being spent prior to requested reimbursement funds being received. Cash borrowed from the General Fund offsets the deficits and is disclosed as "Due to Other Funds" in the Balance Sheet.

**Note 15 – Evaluation of Subsequent Events**

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

The District has evaluated subsequent events through December 10, 2021, the date which the financial statements were available to be issued. No items were noted that would warrant disclosure in these notes.

***Required Supplementary Information***

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Schedules of the District's Proportionate Share of the Net Pension Liability / (Asset)  
and Employer Contributions  
Fiscal Year Ended June 30, 2021**

**Oregon Public Employees Retirement System (OPERS)**

Schedule of the District's Proportionate Share of the Net Pension Liability / (Asset):

Fiscal Year Ended June 30,	(a) District's Proportion of the Net Pension Liability / (Asset) NPL / (NPA)	(b) District's Proportionate Share of the Net Pension Liability / (Asset) NPL / (NPA)	(c) District's Covered Payroll	(b/c) NPL / (NPA) as a Percentage of Covered Payroll	Plan Fiduciary Net Pension as a Percentage of the Total Pension Liability / (Asset)
2021	0.01257% \$	2,743,206 \$	1,139,031	240.80%	75.80%
2020	0.01367%	2,364,635	1,058,862	223.30%	80.20%
2019	0.01317%	1,994,333	1,032,087	193.20%	82.07%
2018	0.01405%	1,895,154	953,933	198.70%	83.12%
2017	0.01479%	2,220,758	948,078	234.20%	80.53%
2016	0.01525%	875,445	889,417	97.30%	91.88%
2015	0.01630%	(369,796)	856,190	-43.2%	103.6%
2014	0.01630%	832,536	784,476	106.1%	92.0%

Schedule of Employer Contributions:

Fiscal Year Ended June 30,	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency / (Excess)	District's Covered Payroll	Contributions as a Percentage of Covered Payroll
2021	\$ 390,354	390,354	\$ -	\$ 1,139,031	34.3%
2020	362,948	362,948	-	1,058,862	34.3%
2019	309,419	309,419	-	1,032,087	30.0%
2018	284,964	284,964	-	953,933	29.9%
2017	241,991	241,991	-	948,078	25.5%
2016	175,007	175,007	-	89,417	19.5%
2015	231,827	231,827	-	856,190	27.1%
2014	211,769	211,769	-	784,476	27.0%

\* The amounts presented for each fiscal year were determined as of December 31 and rolled forward to the measurement date. Additional years will be added to the schedule as information becomes available.



**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Schedules of the District's Funding Progress and Employer Contributions**  
**Fiscal Year Ended June 30, 2021**

Total OPEB Liability at June 30, 2020		\$ 166,299
Changes for the year:		
Service Cost	\$ 9,850	
Interest	\$ 3,901	
Changes of Benefit Terms		
Differences Between Expected and Actual Experience	\$ -	
Changes of Assumptions or Other Input	\$ -	
Benefit Payments	<u>\$ (5,526)</u>	
Net Changes for the Year		\$ 8,225
Total OPEB Liability at June 30, 2021		\$ 174,524
Covered Payroll		\$ 1,068,282
Net Single Employer Pension Plan as a Percentage of Covered Payroll		16%

## ***Supplementary Information***

## **Combining Nonmajor Fund Financial Statements**

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2021**

	State Title Grants Fund #200	Federal/ State Grants Fund #210	Measure 98 Fund #212	Measure 99 Outdoor School Fund #213	Wildhorse Grant Fund #215	Student Investment Activities Fund #251	HELP Fund #259
<u>Assets</u>							
Cash and Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465	\$ -
Taxes Receivable	-	-	-	-	-	-	-
Other Receivables	513	-	2,261	4,224	-	-	-
Total Assets	\$ 513	\$ -	\$ 2,261	\$ 4,224	\$ -	\$ 465	\$ -
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>							
<u>Liabilities</u>							
Accounts Payable	\$ 513	\$ 6,033	\$ 750	\$ -	\$ 325	\$ -	\$ 1,226
Due to Other Funds	-	967	1,511	4,224	7,998	-	21,503
Total Liabilities	513	7,000	2,261	4,224	8,323	-	22,729
Deferred Inflows of Resources:							
Unavailable Revenues	-	-	-	-	-	-	-
Fund Balances:							
Spendable:							
Restricted	-	-	-	-	-	465	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	(7,000)	-	-	(8,323)	-	(22,729)
Total Fund Balances	-	(7,000)	-	-	(8,323)	465	(22,729)
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 513	\$ -	\$ 2,261	\$ 4,224	\$ -	\$ 465	\$ -

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2021**

	Memorial Loan Fund #277	Associated Student Body Fund #279	Hot Lunch Fund #280	Helix FFA Program Fund #295	2009 Debt Service Fund #300	Total Nonmajor Governmental Funds
<u>Assets</u>						
Cash and Cash Equivalents	\$ 50,564	\$ 50,785	\$ 101,658	\$ 850	\$ 18,228	\$ 222,550
Taxes Receivable	-	-	-	-	5,457	5,457
Other Receivables	-	-	-	-	-	6,998
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,998</u>
Total Assets	<u>\$ 50,564</u>	<u>\$ 50,785</u>	<u>\$ 101,658</u>	<u>\$ 850</u>	<u>\$ 23,685</u>	<u>\$ 235,005</u>
<u>Liabilities and Fund Balance</u>						
Liabilities						
Accounts Payable	\$ -	\$ -	\$ 437	\$ -	\$ -	\$ 9,284
Due to Other Funds	-	-	-	-	-	36,203
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,203</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>437</u>	<u>-</u>	<u>-</u>	<u>45,487</u>
Deferred Inflows of Resources:						
Unavailable Revenues	-	-	-	-	3,896	3,896
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,896</u>	<u>3,896</u>
Fund Balance:						
Spendable:						
Restricted	-	50,785	101,221	-	19,789	172,260
Assigned	50,564	-	-	850	-	51,414
Unassigned	-	-	-	-	-	(38,052)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,052)</u>
Total Fund Balances	<u>50,564</u>	<u>50,785</u>	<u>101,221</u>	<u>850</u>	<u>19,789</u>	<u>185,622</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 50,564</u>	<u>\$ 50,785</u>	<u>\$ 101,658</u>	<u>\$ 850</u>	<u>23,685</u>	<u>\$ 235,005</u>

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

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

	Title I Fund #200	Federal / State Grants Fund #210	Measure 98 Fund #212	Measure 99 Outdoor School Fund #213	Wildhorse Grant Fund #215	IDEA Fund #245	Student Investment Activities Fund #251
<u>Revenues</u>							
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	56,931	46,197	71,909	-	-	14,194	69,804
Food Service Sales	-	-	-	-	-	-	-
Charges for Services	-	-	-	4,224	-	-	-
Contributions and Donations	-	-	-	-	-	-	-
Earnings on Investments	-	-	-	-	-	-	-
Other	5,215	-	1,655	-	-	-	-
Total Revenue	62,146	46,197	73,564	4,224	-	14,194	69,804
<u>Expenditures</u>							
Current							
Instruction:							
Regular Programs	-	-	6,080	4,228	8,323	-	20,913
Special Programs	43,188	39,983	-	-	-	14,194	-
Support Services:							
Student Support Services	4,196	-	67,484	-	-	-	47,020
Instructional Support Services	-	-	-	-	-	-	1,406
Enterprise and Community Services:							
Food Services	-	-	-	-	-	-	-
Capital Outlay	10,530	5,996	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	57,914	45,979	73,564	4,228	8,323	14,194	69,339
Change in Fund Balances Before Other Financial Sources / (Uses)	4,232	218	-	(4)	(8,323)	-	465
Other Financing Sources / (Uses): Transfers (to) / from Other Funds	-	-	-	4	-	-	-
Net Change in Fund Balances	4,232	218	-	-	(8,323)	-	465
Fund Balances, Beginning	(4,232)	(7,218)	-	-	-	-	-
Fund Balances, Ending	\$ -	\$ (7,000)	\$ -	\$ -	\$ (8,323)	\$ -	\$ 465

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

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

	HELP Grant Fund #259	Memorial Loan Fund #277	Helix Student Body Fund #279	Hot Lunch Fund #280	Helix FFA Program Fund #295	2009 Debt Service Fund #300	Total Nonmajor Governmental Funds
<u>Revenues</u>							
Property Taxes	\$ -	\$ -	\$ -	\$ -	-	\$ 144,701	\$ 144,701
Intergovernmental	16,750	-	-	-	-	371	276,156
Food Service Sales	-	-	-	14,115	-	-	14,115
Charges for Services	-	-	3,408	-	-	-	7,632
Contributions and Donations	-	200	5,625	-	-	-	5,825
Earnings on Investments	-	458	466	-	-	89	1,013
Other	-	-	4,606	35	-	-	11,511
Total Revenue	16,750	658	14,105	14,150	-	145,161	460,953
<u>Expenditures</u>							
Current							
Instruction:							
Regular Programs	-	-	11,501	-	-	-	51,045
Special Programs	-	2,000	-	-	-	-	99,365
Support Services:							
Student Support Services	9,501	-	-	-	-	-	128,201
Instructional Support Services							1,406
Enterprise and Community Services:							
Food Services	-	-	-	59,723	-	-	59,723
Capital Outlay	17,141	-	-	-	-	-	33,667
Debt Service	-	-	-	-	-	134,937	134,937
Total Expenditures	26,642	2,000	11,501	59,723	-	134,937	508,344
Change in Fund Balances Before							
Other Financial Sources / (Uses)	(9,892)	(1,342)	2,604	(45,573)	-	10,224	(47,391)
Other Financing Sources / (Uses):							
Transfers (to) / from Other Funds	1,623	-	(798)	50,000	-	-	50,829
Net Change in Fund Balances	(8,269)	(1,342)	1,806	4,427	-	10,224	3,438
Fund Balances, Beginning	(14,460)	51,906	48,979	96,794	850	9,565	182,184
Fund Balances, Ending	\$ (22,729)	\$ 50,564	\$ 50,785	\$ 101,221	850	\$ 19,789	\$ 185,622

## **Budgetary Comparison Schedules**



**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**Title I Fund #200**  
**Fiscal Year Ended June 30, 2021**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Local Sources:			
1990    Miscellaneous	\$          -	\$      5,215	\$      5,215
Federal Sources:			
4500    Restricted Revenue From the Federal Government Through the State	<u>73,000</u>	<u>56,931</u>	<u>(16,069)</u>
Total Receipts	<u>73,000</u>	<u>62,146</u>	<u>(10,854)</u>
 <u>Expenditures</u>			
Instruction:			
1272    Title I	63,000	43,188	19,812
Support Services:			
2115    Student Safety Services	<u>10,000</u>	<u>14,726</u>	<u>(4,726)</u>
Total Disbursements	73,000	57,914	15,086
Net Change in Fund Balance	-	4,232	(25,940)
Fund Balance, Beginning	<u>-</u>	<u>(4,232)</u>	<u>(4,232)</u>
Fund Balance, Ending	<u>\$          -</u>	<u>\$          -</u>	<u>\$      4,232</u>

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**Federal / State Grants Fund #210**  
**Fiscal Year Ended June 30, 2021**

		Original & Final <u>Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
<u>Revenues</u>				
Federal Sources:				
4500	Restricted Revenue From the Federal Government Through the State	\$ 33,245	\$ 46,197	\$ 12,952
<u>Expenditures</u>				
Instruction:				
1131	High School Programs	-	2,004	(2,004)
1250	Less Restrictive Programs for Students with Disabilities	5,450	-	5,450
1299	Other Special Programs	27,795	21,688	6,107
1400	Summer School Programs	-	989	(989)
Support Services:				
2540	Operation and Maintenance of Plant Services	-	20,993	(20,993)
2660	Technology Services	-	305	(305)
	Total Disbursements	33,245	45,979	(12,734)
Net Change in Fund Balance		-	218	218
Fund Balance, Beginning		-	(7,218)	(7,218)
Fund Balance, Ending		\$ -	\$ (7,000)	\$ (7,000)

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**Measure 98 Fund #212**  
**Fiscal Year Ended June 30, 2021**

	Original & Final Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Local Sources:			
1990 Miscellaneous	\$ -	\$ 1,655	\$ 1,655
State Sources:			
3299 Other Restricted Grants-in-aid	80,000	71,909	(8,091)
Total Receipts	80,000	73,564	(6,436)
<u>Expenditures</u>			
Instruction			
1131 High School Programs	12,060	6,080	5,980
Support Services			
2120 Guidance Services	67,940	67,484	456
Total Disbursements	80,000	73,564	6,436
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**Measure 99 Outdoor School Fund #213**  
**Fiscal Year Ended June 30, 2021**

	Original & Final Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Local Sources:			
1941 Services Provided Other Districts			
Within the State	\$ -	\$ 4,224	\$ 4,224
State Sources:			
3299 Other Restricted Grants-in-aid	3,000	-	(3,000)
Total Receipts	3,000	4,224	1,224
<u>Expenditures</u>			
Instruction:			
1122 Middle/Junior High School			
Extracurricular	5,000	4,228	772
Change in Fund Balances Before			
Other Financial Sources / (Uses)	(2,000)	(4)	1,996
Other Financing Sources / (Uses):			
Transfers (to) / from Other Funds	2,000	4	1,996
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**Wildhorse Grant Fund #215**  
**Fiscal Year Ended June 30, 2021**

	Original & Final Budget	Actual	Variance with Final Budget
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<u>Revenues</u>	\$            -	\$            -	\$            -
<u>Expenditures</u>			
Instruction:			
1400 Summer School Program	<u>                    -</u>	<u>              8,323</u>	<u>           (8,323)</u>
Net Change in Fund Balance	<u>                    -</u>	<u>           (8,323)</u>	<u>           (8,323)</u>
Fund Balance, Beginning	<u>                    -</u>	<u>                    -</u>	<u>                    -</u>
Fund Balance, Ending	<u>                    -</u>	<u>           (8,323)</u>	<u>           (8,323)</u>

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**IDEA Fund #245**  
**Fiscal Year Ended June 30, 2021**

		Original & Final Budget	Actual	Variance with Final Budget
<u>Revenues</u>				
Federal Sources:				
4500	Restricted Revenue From the Federal Government Through Other Intermediate Agencies	\$ -	\$ 14,194	\$ 14,194
4700	Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	16,269	-	(16,269)
	Total Receipts	16,269	14,194	(2,075)
<u>Expenditures</u>				
Instruction:				
1250	Special Education	16,269	14,194	2,075
Net Change in Fund Balance		-	-	16,269
Fund Balance, Beginning		-	-	-
Fund Balance, Ending		\$ -	\$ -	\$ 16,269

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**Student Investment Activities Fund #251**  
**Fiscal Year Ended June 30, 2021**

	Original & Final Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
State Sources:			
3299 Other Restricted Grants-in-Aid	\$ 250,000	\$ 69,804	\$ (180,196)
<u>Expenditures</u>			
Instructional Services:			
1111 Elementary, K-5 or K-6 Programs	37,800	20,913	16,887
1131 High School Programs	97,500	-	97,500
Support Services:			
2122 Counseling Services	65,000	47,020	17,980
2230 Assessment and Testing	9,350	-	9,350
2240 Instructional Staff Services	25,350	1,406	23,944
2660 Technology Services	15,000	-	15,000
Total Disbursements	250,000	69,339	180,661
Net Change in Fund Balance	-	465	465
Fund Balance, Beginning	-	-	-
Fund Balance, Ending	\$ -	\$ 465	\$ 465

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**HELP (Helix Enhancement Launch Program) Grant Fund #259**  
**Fiscal Year Ended June 30, 2021**

	<u>Original &amp; Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Revenues</u>			
Intermediate Sources:			
2200 Restricted Revenue	\$ 16,750	\$ 16,750	\$ -
<u>Expenditures</u>			
Support Services:			
2540 Plant Operations and Maintenance	22,750	21,327	1,423
2660 Technology Services	-	5,315	(5,315)
Total Disbursements	22,750	26,642	(3,892)
Change in Fund Balance Before Other Financial Sources / (Uses)	(6,000)	(9,892)	(3,892)
Other Financial Sources / (Uses):			
Transfers from Other Funds	6,000	1,623	(4,377)
Net Change in Fund Balance	-	(8,269)	(8,269)
Fund Balance, Beginning	-	(14,460)	(14,460)
Fund Balance, Ending	\$ -	\$ (22,729)	\$ (22,729)



**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**Helix Memorial Loan Fund #277**  
**Fiscal Year Ended June 30, 2021**

	Original & Final Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Local Sources:			
1500 Earnings on Investments	\$ 500	\$ 458	\$ (42)
1920 Contributions and Donations from Private Sources	1,000	200	(800)
Total Receipts	1,500	658	(842)
<u>Expenditures</u>			
Instruction:			
1299 Other Special Programs	51,500	2,000	49,500
Net Change in Fund Balance	(50,000)	(1,342)	48,658
Fund Balance, Beginning	50,000	51,906	1,906
Fund Balance, Ending	\$ -	\$ 50,564	\$ 50,564

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**Associated Student Body Fund #279**  
**Fiscal Year Ended June 30, 2021**

		Original & Final Budget	Actual	Variance with Final Budget
<u>Revenues</u>				
Local Sources:				
1500	Earnings on Investments	\$ 1,200	\$ 466	\$ (734)
1700	Extracurricular Activities	34,000	2,995	(31,005)
1910	Rentals	1,000	413	(587)
1920	Contributions and Donations from Private Sources	20,000	5,625	(14,375)
1990	Miscellaneous	3,000	4,606	1,606
	Total Receipts	<u>59,200</u>	<u>14,105</u>	<u>(45,095)</u>
<u>Expenditures</u>				
Instruction:				
1113	Elementary Extracurricular	-	534	(534)
1122	Middle/Junior High School Extracurricular	7,700	267	7,433
1132	High School Extracurricular	71,500	10,700	60,800
1299	Other Special Programs	10,800	-	10,800
	Total Disbursements	<u>90,000</u>	<u>11,501</u>	<u>78,499</u>
Changes in Fund Balance Before other Financial Sources/(Uses)		(30,800)	2,604	33,404
Other Financial Sources / (Uses):				
	Transfers to Other Funds	(10,000)	(798)	9,202
	Transfers from Other Funds	<u>800</u>	<u>-</u>	<u>(800)</u>
NetChange in Fund Balance		(40,000)	1,806	41,806
Fund Balance, Beginning		<u>40,000</u>	<u>48,979</u>	<u>8,979</u>
Fund Balance, Ending		<u>\$ -</u>	<u>\$ 50,785</u>	<u>\$ 50,785</u>

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**Hot Lunch Fund #280**  
**Fiscal Year Ended June 30, 2021**

	Original & Final Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Local Sources:			
1600 Food Sales	\$ 35,000	\$ 14,115	\$ (20,885)
1990 Miscellaneous	-	35	35
	<hr/>	<hr/>	<hr/>
Total Local Sources	35,000	14,150	(20,850)
<u>Expenditures</u>			
Enterprise and Community Services:			
3100 Food Services	184,740	59,723	125,017
	<hr/>	<hr/>	<hr/>
Change in Fund Balance Before Other Financial Sources / (Uses)	(149,740)	(45,573)	104,167
Other Financial Sources / (Uses):			
Transfers from Other Funds	100,000	50,000	(50,000)
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	(49,740)	4,427	54,167
Fund Balance, Beginning	49,740	96,794	47,054
	<hr/>	<hr/>	<hr/>
Fund Balance, Ending	\$ -	\$ 101,221	\$ 101,221
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**Helix FFA Program Fund #295**  
**Fiscal Year Ended June 30, 2021**

	Original & Final <u>Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
<u>Revenues</u>	\$ -	\$ -	\$ -
<u>Expenditures</u>			
Instruction:			
1131 High School Programs	<u>851</u>	<u>-</u>	<u>851</u>
Net Change in Fund Balance	(851)	-	851
Fund Balance, Beginning	<u>851</u>	<u>850</u>	<u>(1)</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ 850</u>	<u>\$ 850</u>

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**2009 Debt Service Fund #300**  
**Fiscal Year Ended June 30, 2021**

	Original & Final Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Local Sources:			
1110 Ad Valorem Taxes Levied by District	\$ 133,000	\$ 144,701	\$ 11,701
1500 Earnings on Invesements	<u>-</u>	<u>89</u>	<u>89</u>
Total Local Sources	133,000	144,790	11,790
State Sources:			
2199 Other Intermediate Services	<u>-</u>	<u>371</u>	<u>371</u>
Total Receipts	133,000	145,161	12,161
<u>Expenditures</u>			
Debt Services:			
5100 Debt Service	<u>135,000</u>	<u>134,937</u>	<u>63</u>
Net Change in Fund Balance	(2,000)	10,224	12,224
Fund Balance, Beginning	<u>2,000</u>	<u>9,565</u>	<u>7,565</u>
Fund Balance, Ending	\$ <u>-</u>	\$ <u>19,789</u>	\$ <u>19,789</u>

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**2013 Debt Service Fund #310**  
**Fiscal Year Ended June 30, 2021**

	Original & Final Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Local Sources:			
1110 Ad Valorem Taxes Levied by District	\$ 323,000	\$ 349,504	\$ 26,504
1500 Earnings on Invesements	<u>-</u>	<u>215</u>	<u>215</u>
Total Local Sources	323,000	349,719	26,719
State Sources:			
2199 Other Intermediate Services	<u>-</u>	<u>896</u>	<u>896</u>
Total Receipts	323,000	350,615	27,615
<u>Expenditures</u>			
Debt Services:			
5100 Debt Service	<u>338,000</u>	<u>337,566</u>	<u>434</u>
Net Change in Fund Balance	(15,000)	13,049	26,938
Fund Balance, Beginning	<u>15,000</u>	<u>15,812</u>	<u>812</u>
Fund Balance, Ending	\$ <u>-</u>	\$ <u>28,861</u>	\$ <u>27,750</u>

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

**Budgetary Comparison Schedule**  
**2009 Bond Project Fund #400**  
**Fiscal Year Ended June 30, 2021**

	Original & Final Budget	Actual	Variance with Final Budget
<u>Revenues</u>			
Local Sources:			
1510 Earnings on Investments	\$ 1,500	\$ 1,149	\$ (351)
1990 Miscellaneous	-	6,369	6,369
	<u>1,500</u>	<u>7,518</u>	<u>6,018</u>
Total Local Sources	1,500	7,518	6,018
<u>Expenditures</u>			
Facilities Acquisition and Construction:			
4150 Building Acquisition and Construction	<u>1,060,000</u>	<u>(460)</u>	<u>1,060,460</u>
Change in Fund Balance Before Other Financial Sources / (Uses)	(1,058,500)	7,978	(1,054,442)
Other Financial Sources / (Uses):			
Transfers from Other Funds	<u>135,000</u>	<u>135,000</u>	<u>-</u>
Net Change in Fund Balance	(923,500)	142,978	(1,054,442)
Fund Balance, Beginning	<u>923,500</u>	<u>934,566</u>	<u>11,066</u>
Fund Balance, Ending	\$ <u>-</u>	\$ <u>1,077,544</u>	\$ <u>(1,043,376)</u>

## **Other Financial Schedules**



**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

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

**A. Energy Bills for Heating – All Funds:**

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

Objects 325, 326 & 327	
Function 2540	\$ 56,114
Function 2550	\$ -

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

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

\$ -
------

Exclude these functions:

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

Exclude these functions:

4150	Construction
2550	Pupil Transportation
3100	Food Service
3300	Community Services

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

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

**Revenue from Local Sources**

	<b>Totals</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>	<b>Fund 500</b>	<b>Fund 600</b>	<b>Fund 700</b>
1110 Ad Valorem Taxes Levied by District	1,153,455	659,250	-	494,205	-	-	-	-
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	31,259	28,883	923	304	1,149	-	-	-
1600 Food Service	14,115	-	14,115	-	-	-	-	-
1700 Extracurricular Activities	2,995	-	2,995	-	-	-	-	-
1800 Community Services Activities	-	-	-	-	-	-	-	-
1910 Rentals	413	-	413	-	-	-	-	-
1920 Contributions and Donations From Private Sources	5,825	-	5,825	-	-	-	-	-
1930 Rental or Lease Payments From Private Contractors	-	-	-	-	-	-	-	-
1940 Services Provided Other Local Education Agencies	4,224	-	4,224	-	-	-	-	-
1950 Textbook Sales and Rentals	-	-	-	-	-	-	-	-
1960 Recovery of Prior Years' Expenditure	-	-	-	-	-	-	-	-
1970 Services Provided Other Funds	-	-	-	-	-	-	-	-
1980 Fees Charged to Grants	-	-	-	-	-	-	-	-
1990 Miscellaneous	46,743	28,863	11,511	-	6,369	-	-	-
<b>Total Revenue from Local Sources</b>	<b>1,259,029</b>	<b>716,996</b>	<b>40,006</b>	<b>494,509</b>	<b>7,518</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Revenue from Intermediate Sources**

	<b>Totals</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>	<b>Fund 500</b>	<b>Fund 600</b>	<b>Fund 700</b>
2101 County School Funds	5,413	5,413	-	-	-	-	-	-
2102 General ESD Revenue	-	-	-	-	-	-	-	-
2103 Excess ESD Local Revenue	-	-	-	-	-	-	-	-
2105 Natural Gas, Oil, and Mineral Receipts	-	-	-	-	-	-	-	-
2110 Intermediate "I" Tax	-	-	-	-	-	-	-	-
2199 Other Intermediate Sources	2,952	1,685	-	1,267	-	-	-	-
2200 Restricted Revenue	16,750	-	16,750	-	-	-	-	-
2800 Revenue in Lieu of Taxes	-	-	-	-	-	-	-	-
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-	-	-
<b>Total Revenue from Intermediate Sources</b>	<b>25,115</b>	<b>7,098</b>	<b>16,750</b>	<b>1,267</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Revenue from State Sources**

	<b>Totals</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>	<b>Fund 500</b>	<b>Fund 600</b>	<b>Fund 700</b>
3101 State School Fund - General Support	2,226,784	2,226,784	-	-	-	-	-	-
3102 State School Fund - School Lunch Match	-	-	-	-	-	-	-	-
3103 Common School Fund	18,485	18,485	-	-	-	-	-	-
3104 State Managed County Timber	-	-	-	-	-	-	-	-
3106 State School Fund - Accrual	-	-	-	-	-	-	-	-
3199 Other Unrestricted Grants-in-Aid	-	-	-	-	-	-	-	-
3200 Restricted Grant in Aid	-	-	-	-	-	-	-	-
3222 State School Fund (SSF) Transportation Equipment	-	-	-	-	-	-	-	-
3299 Other Restricted Grants-in-Aid	141,713	-	141,713	-	-	-	-	-
3800 Revenue in Lieu of Taxes	-	-	-	-	-	-	-	-
3900 Revenue for/on Behalf of the District	-	-	-	-	-	-	-	-
<b>Total Revenue from State Sources</b>	<b>2,386,982</b>	<b>2,245,269</b>	<b>141,713</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Revenue from Federal Sources**

	<b>Totals</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>	<b>Fund 500</b>	<b>Fund 600</b>	<b>Fund 700</b>
4100 Unrestricted Revenue Direct From the Federal Government	-	-	-	-	-	-	-	-
4200 Unrestricted Revenue From the Federal Government Through the State	-	-	-	-	-	-	-	-
4300 Restricted Revenue From the Federal Government	-	-	-	-	-	-	-	-
4500 Restricted Revenue From the Federal Government Through the State	206,205	88,883	117,322	-	-	-	-	-
4700 Grants-In-Aid From the Federal Government Through Other Intermediate Agencies	-	-	-	-	-	-	-	-
4801 Federal Forest Fees	390	390	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
<b>Total Revenue from Federal Sources</b>	<b>206,595</b>	<b>89,273</b>	<b>117,322</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Revenue from Other Sources**

	<b>Totals</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>	<b>Fund 500</b>	<b>Fund 600</b>	<b>Fund 700</b>
5100 Long Term Debt Financing Sources	-	-	-	-	-	-	-	-
5200 Interfund Transfers	287,426	799	151,627	-	135,000	-	-	-
5300 Sale of or Compensation for Loss of Fixed Assets	-	-	-	-	-	-	-	-
5400 Resources - Beginning Fund Balance	3,063,568	1,291,005	812,620	25,377	934,566	-	-	-
<b>Total Revenue from Other Sources</b>	<b>3,350,995</b>	<b>1,291,804</b>	<b>964,247</b>	<b>25,377</b>	<b>1,069,566</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Grand Totals**

	<b>Totals</b>	<b>Fund 100</b>	<b>Fund 200</b>	<b>Fund 300</b>	<b>Fund 400</b>	<b>Fund 500</b>	<b>Fund 600</b>	<b>Fund 700</b>
	7,228,716	4,350,440	1,280,038	521,153	1,077,084	-	-	-

**HELIX SCHOOL DISTRICT #1R**  
Umatilla County, Oregon

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

**Fund: 100 General Fund**

**Instruction Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Elementary, K-5 or K-6	712,712	389,366	316,187	-	7,122	-	37	-
1113 Elementary Extracurricular	-	-	-	-	-	-	-	-
1121 Middle/Junior High Programs	296,889	169,895	123,798	-	3,196	-	-	-
1122 Middle/Junior High School Extracurricular	1,780	1,266	514	-	-	-	-	-
1131 High School Programs	454,318	259,153	191,653	785	2,727	-	-	-
1132 High School Extracurricular	30,780	18,159	5,496	851	419	-	5,855	-
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210 Programs for the Talented and Gifted	1,985	612	245	-	358	-	770	-
1220 Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1260 Treatment and Habilitation	121,162	65,146	54,732	-	1,284	-	-	-
1271 Remediation	-	-	-	-	-	-	-	-
1272 Title I	-	-	-	-	-	-	-	-
1280 Alternative Education	7,334	3,750	1,618	-	1,966	-	-	-
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	-	-	-	-	-	-	-	-
<b>Total Instruction Expenditures</b>	1,626,960	907,347	694,243	1,636	17,072	-	6,662	-

**Support Services Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	735	-	-	-	735	-	-	-
2120 Guidance Services	1,502	-	-	1,502	-	-	-	-
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	25,902	11,827	13,926	-	149	-	-	-
2230 Assessment & Testing	6,366	4,359	2,007	-	-	-	-	-
2240 Instructional Staff Development	12,828	8,261	3,429	288	-	-	850	-
2310 Board of Education Services	9,633	-	7,006	1,095	444	-	1,088	-
2320 Executive Administration Services	30,592	19,173	10,872	483	-	-	64	-
2410 Office of the Principal Services	205,878	118,684	81,558	2,053	2,447	-	1,136	-
2490 Other Support Services - School Administration	23,468	-	-	22,305	1,163	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	43,358	-	1,118	35,494	3,870	-	2,876	-
2540 Operation and Maintenance of Plant Services	227,886	9,105	941	158,420	15,520	-	43,900	-
2550 Student Transportation Services	100,132	-	-	100,132	-	-	-	-
2570 Internal Services	4,269	-	-	4,269	-	-	-	-
2610 Direction of Central Support Services	-	-	-	-	-	-	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630 Information Services	-	-	-	-	-	-	-	-
2640 Staff Services	10,000	-	-	10,000	-	-	-	-
2660 Technology Services	141,864	-	-	20,667	106,458	14,712	27	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
<b>Total Support Services Expenditures</b>	844,413	171,409	120,857	356,708	130,786	14,712	49,941	-

**Enterprise and Community Services Expenditures**

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

**Facilities Acquisition and Construction Expenditures**

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

**Other Uses Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	-	-	-	-	-	-	-	-
5200 Transfers of Funds	286,628	-	-	-	-	-	-	286,628
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
<b>Total Other Uses Expenditures</b>	286,628	-	-	-	-	-	-	286,628

**Grand Totals**

2,758,001	1,078,756	815,100	358,344	147,858	14,712	56,603	286,628
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**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

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

**Fund: 200 Special Revenue Funds**

**Instruction Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Elementary, K-5 or K-6	20,913	-	-	-	20,913	-	-	-
1113 Elementary Extracurricular	534	-	-	-	-	-	534	-
1121 Middle/Junior High Programs	-	-	-	-	-	-	-	-
1122 Middle/Junior High School Extracurricular	4,496	979	379	888	1,244	-	1,006	-
1131 High School Programs	8,084	3,473	1,585	-	3,026	-	-	-
1132 High School Extracurricular	10,700	-	-	2,593	5,823	-	2,284	-
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	14,194	4,359	1,769	8,066	-	-	-	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	-	-	-	-	-	-	-	-
1272 Title I	43,188	22,696	16,227	-	4,265	-	-	-
1280 Alternative Education	-	-	-	-	-	-	-	-
1291 English Second Language Programs	-	-	-	-	-	-	-	-
1292 Teen Parent Program	-	-	-	-	-	-	-	-
1293 Migrant Education	-	-	-	-	-	-	-	-
1294 Youth Corrections Education	-	-	-	-	-	-	-	-
1299 Other Programs	23,688	11,758	9,930	2,000	-	-	-	-
1300 Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400 Summer School Programs	9,312	2,813	1,142	-	5,357	-	-	-
<b>Total Instruction Expenditures</b>	<b>135,109</b>	<b>46,078</b>	<b>31,032</b>	<b>13,547</b>	<b>40,628</b>	<b>-</b>	<b>3,824</b>	<b>-</b>

**Support Services Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
2110 Attendance and Social Work Services	14,726	-	-	847	3,349	10,530	-	-
2120 Guidance Services	114,504	38,464	28,583	22,681	24,776	-	-	-
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	1,406	1,000	406	-	-	-	-	-
2310 Board of Education Services	-	-	-	-	-	-	-	-
2320 Executive Administration Services	-	-	-	-	-	-	-	-
2410 Office of the Principal Services	-	-	-	-	-	-	-	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	-	-	-	-	-	-	-	-
2540 Operation and Maintenance of Plant Services	42,321	-	-	12,165	12,334	17,822	-	-
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	5,620	-	-	-	305	5,315	-	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
<b>Total Support Services Expenditures</b>	<b>178,577</b>	<b>39,464</b>	<b>28,989</b>	<b>35,693</b>	<b>40,764</b>	<b>33,667</b>	<b>-</b>	<b>-</b>

**Enterprise and Community Services Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	59,723	14,577	16,002	-	27,886	-	1,258	-
3200 Other Enterprise Services	-	-	-	-	-	-	-	-
3300 Community Services	-	-	-	-	-	-	-	-
3500 Custody and Care of Children Services	-	-	-	-	-	-	-	-
<b>Total Enterprise and Community Services Expenditures</b>	<b>59,723</b>	<b>14,577</b>	<b>16,002</b>	<b>-</b>	<b>27,886</b>	<b>-</b>	<b>1,258</b>	<b>-</b>

**Facilities Acquisition and Construction Expenditures**

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

**Other Uses Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	-	-	-	-	-	-	-	-
5200 Transfers of Funds	799	-	-	-	-	-	-	799
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
<b>Total Other Uses Expenditures</b>	<b>799</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>799</b>

**Grand Totals**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
	374,208	100,119	76,023	49,240	109,278	33,667	5,082	799

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

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

**Fund: 300 Debt Service Funds**

**Instruction Expenditures**

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

**Support Services Expenditures**

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

**Enterprise and Community Services Expenditures**

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

**Facilities Acquisition and Construction Expenditures**

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

**Other Uses Expenditures**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	472,503	-	-	-	-	-	472,503	-
5200 Transfers of Funds	-	-	-	-	-	-	-	-
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
<b>Total Other Uses Expenditures</b>	472,503	-	-	-	-	-	472,503	-

**Grand Totals**

	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
	472,503	-	-	-	-	-	472,503	-

**HELIX SCHOOL DISTRICT #1R**  
**Umatilla County, Oregon**

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

**Fund: 400 Capital Projects Funds**

<b>Instruction Expenditures</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
1111 Elementary, K-5 or K-6	-	-	-	-	-	-	-	-
1113 Elementary Extracurricular	-	-	-	-	-	-	-	-
1121 Middle/Junior High Programs	-	-	-	-	-	-	-	-
1122 Middle/Junior High School Extracurricular	-	-	-	-	-	-	-	-
1131 High School Programs	-	-	-	-	-	-	-	-
1132 High School Extracurricular	-	-	-	-	-	-	-	-
1140 Pre-Kindergarten Programs	-	-	-	-	-	-	-	-
1210 Programs for the Talented and Gifted	-	-	-	-	-	-	-	-
1220 Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1250 Less Restrictive Programs for Students with Disabilities	-	-	-	-	-	-	-	-
1260 Treatment and Habilitation	-	-	-	-	-	-	-	-
1271 Remediation	-	-	-	-	-	-	-	-
1272 Title I	-	-	-	-	-	-	-	-
1280 Alternative Education	-	-	-	-	-	-	-	-
1291 English Second Language Programs	-	-	-	-	-	-	-	-
1292 Teen Parent Program	-	-	-	-	-	-	-	-
1293 Migrant Education	-	-	-	-	-	-	-	-
1294 Youth Corrections Education	-	-	-	-	-	-	-	-
1299 Other Programs	-	-	-	-	-	-	-	-
1300 Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400 Summer School Programs	-	-	-	-	-	-	-	-
<b>Total Instruction Expenditures</b>	-	-	-	-	-	-	-	-
<b>Support Services Expenditures</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
2110 Attendance and Social Work Services	-	-	-	-	-	-	-	-
2120 Guidance Services	-	-	-	-	-	-	-	-
2130 Health Services	-	-	-	-	-	-	-	-
2140 Psychological Services	-	-	-	-	-	-	-	-
2150 Speech Pathology and Audiology Services	-	-	-	-	-	-	-	-
2160 Other Student Treatment Services	-	-	-	-	-	-	-	-
2190 Service Direction, Student Support Services	-	-	-	-	-	-	-	-
2210 Improvement of Instruction Services	-	-	-	-	-	-	-	-
2220 Educational Media Services	-	-	-	-	-	-	-	-
2230 Assessment & Testing	-	-	-	-	-	-	-	-
2240 Instructional Staff Development	-	-	-	-	-	-	-	-
2310 Board of Education Services	-	-	-	-	-	-	-	-
2320 Executive Administration Services	-	-	-	-	-	-	-	-
2410 Office of the Principal Services	-	-	-	-	-	-	-	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	-	-	-	-	-	-	-	-
2540 Operation and Maintenance of Plant Services	-	-	-	-	-	-	-	-
2550 Student Transportation Services	-	-	-	-	-	-	-	-
2570 Internal Services	-	-	-	-	-	-	-	-
2610 Direction of Central Support Services	-	-	-	-	-	-	-	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630 Information Services	-	-	-	-	-	-	-	-
2640 Staff Services	-	-	-	-	-	-	-	-
2660 Technology Services	-	-	-	-	-	-	-	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
<b>Total Support Services Expenditures</b>	-	-	-	-	-	-	-	-
<b>Enterprise and Community Services Expenditures</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
3100 Food Services	-	-	-	-	-	-	-	-
3200 Other Enterprise Services	-	-	-	-	-	-	-	-
3300 Community Services	-	-	-	-	-	-	-	-
3500 Custody and Care of Children Services	-	-	-	-	-	-	-	-
<b>Total Enterprise and Community Services Expenditures</b>	-	-	-	-	-	-	-	-
<b>Facilities Acquisition and Construction Expenditures</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
4110 Service Area Direction	-	-	-	-	-	-	-	-
4120 Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150 Building Acquisition, Construction, and Improvement Services	(460)	-	-	-	(460)	-	-	-
4180 Other Capital Items	-	-	-	-	-	-	-	-
4190 Other Facilities Construction Services	-	-	-	-	-	-	-	-
<b>Total Facilities Acquisition and Construction Expenditures</b>	(460)	-	-	-	(460)	-	-	-
<b>Other Uses Expenditures</b>	<b>Totals</b>	<b>Object 100</b>	<b>Object 200</b>	<b>Object 300</b>	<b>Object 400</b>	<b>Object 500</b>	<b>Object 600</b>	<b>Object 700</b>
5100 Debt Service	-	-	-	-	-	-	-	-
5200 Transfers of Funds	-	-	-	-	-	-	-	-
5300 Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
<b>Total Other Uses Expenditures</b>	-	-	-	-	-	-	-	-
<b>Grand Totals</b>	(460)	-	-	-	(460)	-	-	-

**HELIX SCHOOL DISTRICT #1**  
**UMATILLA COUNTY, OREGON**  
*Oregon Department of Education Required Schedule of Federal Awards*  
*For the Fiscal Year Ended June 30, 2021*

<b>Federal Grantor</b>	<b>Program Title</b>	<b>Grant Period</b>	<b>CFDA Number</b>	<b>Grant Award</b>	<b>2020-21 Revenues</b>	<b>2020-21 Expenditure</b>
<b>Pass through Grantor</b>						
<b><u>U.S. Department of Agriculture:</u></b>						
Passed through Umatilla County, Oregon						
Federal Forest Fees		7/1/20-6/30/21	10.665	\$ 390	\$ 390	\$ 390
<b><u>U.S. Department of Education</u></b>						
Passed through Oregon Department of Education						
				-	-	-
<b><u>Total General Fund</u></b>				<b>390</b>	<b>390</b>	<b>390</b>
<b><u>U.S. Department of Education - Special Revenue Fund:</u></b>						
Direct Federal Grants:						
Small, Rural School Achievement Program		07/1/19-09/30/20	84.358A	18,415	7,218	-
		7/1/20 - 09/30/21	84.358A	21,688	21,688	21,688
Passed through Oregon State Department of Education:						
Student Support and Academic Enrichment	Subgrant #54533	7/1/19-6/30/20	84.424	10,000	2,350	2,350
	Subgrant #58587	7/1/20 - 6/30/21	84.424	10,000	7,161	7,161
Title IA	Subgrant #53281	7/1/19 - 9/30/20	84.010	2,222	1,365	1,365
	Subgrant #58277	7/1/20 - 9/30/21	84.010	16,299	16,229	16,229
Title II-A Improving Teacher Quality	Subgrant #53543	7/1/19 - 9/30/20	84.367	2,220	2,220	2,220
	Subgrant #58769	7/1/20 - 9/30/21	84.367	2,563	2,563	2,563
ESSA Partnerships	Subgrant #54353	7/1/19 - 9/30/20	84.377	44,750	25,044	25,044
ESSER I Relief Funds	Subgrant #57824	3/13/20 - 9/30/22	84.425	11,840	11,840	11,840
ESSER II Relief Funds	Subgrant #64594	3/13/20 - 9/30/23	84.425	53,009	5,450	5,450
Comprehensive Distance Learning Grant	Subgrant #0953	7/1/20 - 5/30/21	84.425	88,883	88,883	88,883
Passed through InterMountain Education Service District:						
IDEA	Subgrant #54184	7/1/19 - 9/30/21	84.027	24,702	14,194	14,194
IDEA	Subgrant #56663	7/1/19 - 9/30/21	84.027	2,049	0	0
<b><u>Total U.S. Department of Education</u></b>				<b>308,640</b>	<b>206,205</b>	<b>198,987</b>
<b><u>U.S. Department of Agriculture - Special Revenue Fund:</u></b>						
Passed through Oregon State Department of Education:						
Agreement #3008001	National School Lunch		10.560	0	0	0
	National School Breakfast		10.553	0	0	0
	Commodities		10.550	0	0	0
	Total			<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Total U.S. Department of Agriculture</u></b>				<b>0</b>	<b>0</b>	<b>0</b>
<b><u>Total Special Revenue Funds</u></b>				<b>308,640</b>	<b>206,205</b>	<b>198,987</b>
<b>Total Federal Financial Assistance</b>				<b>\$ 309,030</b>	<b>\$ 206,595</b>	<b>\$ 199,377</b>

## **COMPLIANCE SECTION**



# ***Cockburn & McClintock, LLC***

CERTIFIED PUBLIC ACCOUNTANTS

CHRISTOPHER J. COCKBURN, CPA  
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MEMBERSHIPS

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

## **INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS**

To the Board of Education and Management  
Helix School District #1R  
Helix, Oregon 97835

We have audited the basic financial statements of Helix School District #1R (the District) as of and for the fiscal year ended June 30, 2021, and have issued our report thereon dated December 10, 2021. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

### **Compliance**

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

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

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

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

### **OAR 162-10-0230 Internal Control**

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


on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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

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

### **Restrictions on Use**

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

A handwritten signature in dark ink, appearing to read "Cockburn & McClintock, LLC", is written above the printed name.

Cockburn & McClintock, LLC  
Pendleton, Oregon  
December 10, 2021