

# **DOUGLAS EDUCATION SERVICE DISTRICT**

## **Annual Financial Report**

**June 30, 2024**

Douglas Education Service District

June 30, 2024

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BOARD OF DIRECTORS

MIKE KEIZER ..... Chair  
HARRY MCDERMOTT ..... Vice Chair  
BARBARA CRAWFORD ..... Director  
ANITA COX ..... Director  
GINA STEWART ..... Director  
TOM DOLE ..... Director  
GAYL BOWSER ..... Director

ADMINISTRATION

ANALICIA NICHOLSON ..... Superintendent  
VENICE ANDERSON ..... Financial Director

Board Members and administration personnel receive mail at:  
Douglas Education Service District  
1409 NE Diamond Lake Blvd #110  
Roseburg, OR 97470

Douglas Education Service District

June 30, 2024

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Douglas Education Service District

June 30, 2024

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Douglas Education Service District  
1409 NE Diamond Lake Blvd #110  
Roseburg, OR 97470

### ***Opinions***

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Douglas Education Service District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Douglas Education Service District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Douglas Education Service District, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof for the year ended in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinions***

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

### ***Responsibilities of Management for the Financial Statements***

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

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

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

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

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

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-13 and 50-71 are presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Douglas Education Service District's basic financial statements. The accompanying combining major and individual fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a

required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining major and individual fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### ***Other Information***

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

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

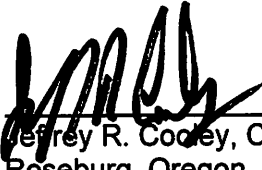
#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 15, 2025, on our consideration of the Douglas Education Service District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Douglas Education Service District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Douglas Education Service District's internal control over financial reporting and compliance.

#### ***Other Reporting Required by Oregon Revised Statutes***

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated January 15, 2025, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon revised statements as specified in Oregon Administration Rules. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

Neuner Davidson & Co  
Certified Public Accountants

By:   
Jeffrey R. Cooley, CPA  
Roseburg, Oregon  
January 15, 2025

## **Management's Discussion and Analysis**



**DOUGLAS EDUCATION SERVICE DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2024**

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**As management of Douglas Education Service District (the District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2024**

**FINANCIAL HIGHLIGHTS**

- In the government-wide statements, the assets of the District were less than its liabilities at June 30, 2024 by (\$3,252,025) as a result of the change in the Net Pension Liability for this year. Of this amount, \$8,601,914 represents the District's investment in capital assets. Please refer to the Table of Contents to locate further details on the GASB 68 and GASB 75 impacts. The District implemented GASB 68 in fiscal year ending June 30, 2015.
- The District's governmental funds report combined ending fund balance of \$9,935,263 at June 30, 2024, an decrease of \$520,382 in comparison with the prior year.
- At the end of the fiscal year ended June 30, 2024, unassigned fund balance for the Governmental Funds were \$3,890,757. A decrease of \$465,188.
- General Fund revenues amounted to \$11,806,821 or 23% of total resources. Program specific resources in the form of charges for services and operating grants accounted for \$41,737,820 or 81%.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

**DOUGLAS EDUCATION SERVICE DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2024**

**Features of ESD-wide and Fund Financial Statements**

Statements	<u>Fund Statements</u>		
	ESD-wide Governmental Funds	Proprietary Funds	
Scope	Entire ESD (except fiduciary funds)	The activities of the ESD that are not proprietary or fiduciary	Activities the ESD operates similar to private businesses
Required Financial Statements	Statement of Net Position  Statement of Activities	Balance Sheet Statement of Revenues, Expenditures, and Changes in Fund Balances	Statement of Net Position Statement of Revenues, Expenses, and Changes in Net Position, Statement of Cash Flows
Accounting Basis and Measurement Focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
Type of Asset/Liability Information	All assets and liabilities, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due at year end, or soon thereafter, no capital assets included	All assets and liabilities, both financial and capital, and short-term and long-term
Type of Inflow/Outflow Information	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

**Statement of Net Position – ESD-wide and Proprietary Funds**

The Statement of Net Position is used to assess the District's financial status. When compared to the previous year, you can determine if the District's financial position improved or deteriorated. The net position can also be averaged to compare with other districts. The financial position of the District reflects on its ability to meet its obligations as they come due and to finance the services of its constituency.

# **DOUGLAS EDUCATION SERVICE DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2024**

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## **Statement of Activities – ESD-wide**

The Statement of Activities is used to examine cost of services, net costs of services to taxpayers, types of expenses and revenues, balance between revenues and expenses, change in financial position and its causes and unusual transactions. The change in determines if 'there is more or less left over' and if the District will be able to finance services in the future.

## **Governmental Fund Financial Statements**

The Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances track the financial activity of the District's basic services, such as instruction and support services.

## **Proprietary Fund Financial Statements**

The Statement of Net Position and Statement of Revenues, Expenses, and Changes in Net Position track the financial activity of the District's internal services, which are similar to businesses.

## **Balance Sheet – Governmental Funds**

The Balance Sheet is used to examine the District's short-term assets and liabilities and to determine the District's short-term need for cash. The Balance Sheet is essential to determine the District's liquidity with its focus on current assets and liabilities.

## **Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds**

The Statement of Revenues, Expenditures, and Changes in Fund Balance is used to examine the flows of short-term resources in the District, it determines if revenues and expenditures balance, and to find out if resources are available for future services.

## **Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds**

The Statement of Revenues, Expenses, and Changes in Net Position is used to examine proportions of changes in a proprietary fund's revenues and expenses and to assess the ability of proprietary activities to finance their costs in both the short and long-term.

## **Budgetary Comparison Schedule**

The Budgetary Comparison Schedule is used to determine if the District followed its legally adopted budget. Also demonstrates the District's ability to budget accurately and its ability to enforce and control finances. Variances may indicate faulty estimates, policy changes, or unforeseen economic shifts.

## **Statement of Cash Flows – Proprietary Funds**

The Statement of Cash Flows is used to identify where cash comes from and how it is used. Tracking revenue and expenditures shows that the District has sufficient resources to cover expenses, but cash flows determine if the District has enough cash on hand to actually pay its bills. With this information you can see if the operations of business type activities generated enough cash on their own to support its needs. You can also get a sense of future cash needs and the ability of the District's business type activities to pay bills as they come due.

# DOUGLAS EDUCATION SERVICE DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2024

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## **Government-wide Financial Statements**

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

**The *Statement of Net Position*.** The *statement of net position* presents information on all of the assets and liabilities of the District as of the date on the statement. Net position is what remains after the liabilities have been paid off or otherwise satisfied.

Over time, increases or decreases in net positions may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

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

In the government-wide financial statements, the District's activities are shown as governmental activities. All basic District functions are shown here, such as regular and special education, child nutrition services, transportation, administration, and facilities acquisition and construction. These activities are primarily financed through property taxes, Oregon's State School Fund and other intergovernmental revenues.

The government-wide financial statements can be located in the table of contents of this report.

## **Fund Financial Statements**

The *fund financial statements* provide more detailed information about the District's funds, focusing on its most significant or "major" funds – not the District as a whole. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Douglas Education Service District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the District can be divided into two categories: governmental funds and proprietary funds.

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

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

**DOUGLAS EDUCATION SERVICE DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2024**

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The District maintains eight individual governmental funds. Information is presented separately in the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund, Grants Fund, Early Intervention Fund, Early Learning Fund, Reimbursement Fund, Debt Service Fund and the Capital Improvement Fund all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the combining statements elsewhere in this report.

The basic governmental fund financial statement can be located in the table of contents of this report.

***Proprietary funds (enterprise and internal service)***

The District maintains two proprietary fund types. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the District's various functions. The District uses internal service funds to account for risk management insurance and employee benefit activities. Internal service funds use the full accrual method of accounting.

Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Enterprise funds are an accounting device used to account for funds that operate similar to for profit entities, and use the full accrual method of accounting. The District uses Enterprise funds to account for printing/copying services provided to outside entities. Enterprise funds are presented separately on the Government Wide Financial Statements.

The proprietary fund financial statements can be located in the table of contents of this report.

**Notes to the financial statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be located in the table of contents of this report.

**Other information**

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* related to Schedules of Revenues, Expenditures and Changes in Fund Balance-Budget and Actual for the General Fund and Major Special Revenue Funds. Required supplementary information can be located in the table of contents of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented following the required supplementary information. Combining and individual fund statements and schedules can be located in the table of contents of this report.

# DOUGLAS EDUCATION SERVICE DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2024

## Modified Accrual Accounting vs. Full Accrual Accounting

The following table shows the difference in modified accrual accounting, as done on past financial statements and full accrual accounting, as required by GASB34.

	<u>Modified Accrual</u>	<u>Full Accrual</u>
<b>Revenue</b>	Available and measurable.	Earned and measurable.
Record revenue if payment is received soon after (within 60 days) and is available to pay current year's liabilities.	Record revenue if payment is received collected."	Earned and is "reasonably certain to be during year
<b>Expense</b>	Recognize in the accounting period in which the fund liability is incurred, and measurable.	Recognize in the accounting period in which the liability is incurred and measurable.
	Records expenditures. Outflow cash, or promise to pay for goods and services that have been received.	Records expenses. Decreases in net assets resulting from the using up or Outflows of assets in the course of operating and providing goods and services.

## Financial Analysis of the ESD's Funds

Below are graphs showing the composition of the sources of funds (revenue) and expenditures in our fund groups:

General Fund – resolution programs and overhead

Special Revenue Funds – regional programs, early intervention program, grants and contracts

	Revenue as of June 30	
	<u>2024</u>	<u>2023</u>
<b>Revenue Source</b>		
<b>Local Sources</b>	\$ 14,754,727	\$ 14,015,376
<b>Intermediate Sources</b>	1,438,498	1,481,577
<b>State Sources</b>	26,207,147	24,934,636
<b>Federal Sources</b>	8,970,237	5,879,593
<b>Total</b>	\$ 51,370,609	\$ 46,311,182

Revenue increased overall as Local, Intermediate and State sources realized increased funding commitments for the 2023-25 biennium.

**DOUGLAS EDUCATION SERVICE DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2024**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS (THE ESD AS A WHOLE)**

**Statement of Net Position** As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, liabilities exceeded assets by \$3,252,025 as of June 30, 2024. Net position is divided into amounts representing (1) capital assets, net of related debt, (2) restricted by external restriction, and (3) unrestricted.

Capital assets, which consist of the District's land, buildings, building improvements, construction in progress, vehicles, and equipment represent about 10 percent of total assets. The District uses these capital assets to provide services to students and other District residents; consequently these assets are not available for future spending. The remaining assets consist mainly of investments, cash, pension assets and grants and property taxes receivable.

The District's liabilities are \$43,019,310. Net Pension Liability for GASB 68 is \$25,898,318 of the long-term liabilities. In addition, implementation of GASB 68 has added Deferred Inflow of Resources for future PERS Obligations of \$1,736,323. Please locate Note 6 in the table of contents in this report for further information. Current liabilities, representing about 10% of the District's total liabilities and deferred inflow of resources, consist almost entirely of payables on accounts, salaries and benefits, and the current portion of long-term debt principle. Current Liabilities total \$8,441,669.

During the current fiscal year, the District's net position decreased by \$181,337.

<b>NET POSITION AT JUNE 30</b>		
	<u>2024</u>	<u>2023</u>
CURRENT ASSETS	19,535,250	16,862,076
NON CURRENT ASSETS	8,915,982	9,569,358
DEFERRED OUTFLOW OF RESOURCES	<u>11,316,053</u>	<u>9,264,263</u>
<b>TOTAL ASSETS</b>	<u><b>39,767,285</b></u>	<u><b>35,695,697</b></u>
CURRENT LIABILITIES	8,441,669	5,556,266
LONG TERM DEBT OUTSTANDING	32,841,318	27,437,654
DEFERRED INFLOW OF RESOURCES	<u>1,736,323</u>	<u>5,772,462</u>
<b>TOTAL LIABILITIES</b>	<u><b>43,019,310</b></u>	<u><b>38,766,382</b></u>
INVESTED IN CAPITAL ASSETS, NET OF RELATED DEBT	8,601,914	9,196,050
RESTRICTED / ASSIGNED	6,044,506	741,371
UNRESTRICTED	<u>(17,898,445)</u>	<u>(13,008,107)</u>
<b>NET POSITION</b>	<u><b>(3,252,025)</b></u>	<u><b>(3,070,686)</b></u>

**DOUGLAS EDUCATION SERVICE DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2024**

Changes in Net Position Total Government Activities For Year Ended June 30		
Revenues:	<u>2023</u>	<u>2023</u>
<b>Program Revenues:</b>		
Charges for Service	2,273,950	2,227,492
Operating grants and contributions	39,463,870	34,938,978
<b>Total Program Revenues</b>	<b>41,737,820</b>	<b>37,166,470</b>
<b>General Revenues</b>		
Property Taxes	5,585,517	5,407,641
State School Fund-General Support	2,215,588	2,233,545
State Reimbursement	-	-
Services provided other funds	147,972	121,453
Unrestricted state and local sources	1,799,277	1,780,527
Other intermediate Sources	-	-
Earnings on investments	294,187	212,911
Miscellaneous	19,849	-
<b>Total General Revenues</b>	<b>10,062,390</b>	<b>9,756,077</b>
<b>Expenses:</b>		
Instruction	18,371,248	16,984,880
Support Services	20,555,740	18,055,820
Community Services	3,280,603	3,386,276
Facilities and Acquisition	(92,038)	(290,572)
Interest expense on long-term debt	252,182	565,879
Depreciation	686,176	847,346
Amortization		
Apportionment of ESD Funds	8,257,724	8,247,788
<b>Total Expenses</b>	<b>51,311,635</b>	<b>47,797,417</b>
<b>Increase (decrease) in Net Position-Prior to GASB &amp; Disposal of Fixed Assets</b>	<b>488,575</b>	<b>(874,870)</b>
Loss on Disposal of Fixed Assets	-	-
GASB 68 Pension Income	(351,036)	736,580
GASB 75 PERS OPEB RHIA	(6,508)	8,221
<b>Increase (decrease) in Net Position</b>	<b>(181,334)</b>	<b>(130,069)</b>
<b>Net Position-June 30</b>	<b>(3,252,025)</b>	<b>(3,070,679)</b>



**DOUGLAS EDUCATION SERVICE DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2024**

- Property tax revenues increased by about \$177,876 or 3% during the year.
- Operating grants and contributions increased by \$4,524,892 or 13%, showing a increase in grant/contract amounts awarded to the district.

**Financial Analysis of the District's Funds**

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

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

At June 30, 2024, the District's governmental funds reported combined ending fund balances of \$9,935,263 an decrease of \$520,379 in comparison with prior year. Most of this is in the Grants & Projects Fund.

**General Fund.** The General Fund is the primary operating fund of the District. As of June 30, 2024, unassigned fund balance was \$3,779,255. The fund balance decreased by \$262,688 during the current fiscal year. As a measure of the fund's liquidity, it may be useful to compare total fund balance to total fund expenditures. Fund balance at June 30, 2024 represented 31% of total expenditures for the year ended June 30, 2024.

**Debt Service Fund.** The Debt Service Fund has a total fund balance of \$172,933, all of which is restricted for the payment of debt service.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets.** The District's investment in capital assets includes land, buildings and improvements, vehicles and equipment, and construction in progress. As of June 30, 2024, the District has a decrease of \$556,774 in capital assets, net of depreciation, as shown in the following table:

	<b>Capital Assets Net of Depreciation</b>	
	<b>2024</b>	<b>2023</b>
Land	\$ 51,996.00	\$ 51,996.00
Building & Improvements	7,913,887.00	8,124,246.00
Vehicles & Equipment	636,031.00	1,019,810.00
Total	\$ 8,601,914.00	\$ 9,196,052.00

Additional information of the District's capital assets can be found in the notes to the basic financial statement

**DOUGLAS EDUCATION SERVICE DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS**

**JUNE 30, 2024**

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**Long-term debt.** At the end of the current fiscal year, the District had total bonded debt outstanding of \$2,005,000 consisting of PERS bond debt net of unamortized premium/discount. This is a limited tax pension obligation and not subject to the state statutes limit on the amount of general obligation debt a governmental entity may issue as a percent of its total assessed valuation. Since the District has no general obligation debt, the statutory debt limitation is not an issue. With the implementation of GASB 68, additional long term liabilities as deferred inflow of resources in the amount of (\$1,736,323) is reflected on the Statement of Net Position.

PERS is the Oregon public pension system. Under such a plan the actuarial liability is the present value of the plan's current and expected benefit payments, less the plan's assets. If the liability exceeds the assets of the plan, the plan has a shortfall known as an unfunded actuarial liability (UAL). The District issued the bonds to reduce its future pension obligation estimated at \$ 8.7 million at an interest rate below the rate charged by PERS on the UAL.

Additional information on the District's long-term debt and GASB 68 can be found in the notes to the basic financial statements of this report.

In April 2018, the District incurred debt to remodel new administrative offices located in the new City of Roseburg Library. Original Issue amount was \$1,700,000 with maturity in 2033. In December 2020, the District took an additional loan for \$6,006,000 for the remodel of the old admin building for its Early Intervention Program. Please see the table of contents for Note 5 for additional detail.

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

The most significant economic factor for the District is the State of Oregon's State School Fund. For the year ended June 30, 2024, the State School Fund – General Support provided over 23% of the District's General Fund program revenues.

**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 requests for additional information should be addressed to Financial Services, 1409 NE Diamond Lake Blvd, Suite 110, Roseburg, Oregon 97470.

## **Basic Financial Statements**

**DOUGLAS EDUCATION SERVICE DISTRICT**

## Statement of Net Position - Governmental Activities

June 30, 2024

	Governmental Activities	Business Type Activities	Total
<b>ASSETS</b>			
Current Assets:			
Cash and Investments	\$ 8,125,067	\$ 161,860	\$ 8,286,927
Accounts Receivable	10,636,069	10,858	10,646,927
Property Taxes Receivable	591,361	-	591,361
Inventory	-	10,035	10,035
Total Current Assets	<u>19,352,497</u>	<u>182,753</u>	<u>19,535,250</u>
Noncurrent Assets:			
Net OPEB Asset as Related to PERS	200,297	-	200,297
Net OPEB Asset	113,771	-	113,771
Total Pension Assets	<u>314,068</u>	<u>-</u>	<u>314,068</u>
Land - Not being Depreciated	51,996	-	51,996
Buildings & Improvements	9,754,975	-	9,754,975
Vehicles	263,103	-	263,103
Equipment	2,490,417	-	2,490,417
Less: Accumulated Depreciation	(3,958,577)	-	(3,958,577)
Total Capital Assets	<u>8,601,914</u>	<u>-</u>	<u>8,601,914</u>
Total Noncurrent Assets	<u>8,915,982</u>	<u>-</u>	<u>8,915,982</u>
Deferred Outflow of Resources:			
Current Year PERS Contributions	11,316,053	-	11,316,053
Total Deferred Outflow of Resources	<u>11,316,053</u>	<u>-</u>	<u>11,316,053</u>
Total Assets	<u>39,584,531</u>	<u>182,753</u>	<u>39,767,285</u>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts Payable	\$ 2,882,871	\$ 3,450	\$ 2,886,321
Interfund Payable	2,821,693	-	2,821,693
Accrued Salaries & Benefits	1,711,655	-	1,711,655
Current Portion of Library Debt	512,000	-	512,000
Current Portion of Pension Bonds Payable	510,000	-	510,000
Total Current Liabilities	<u>8,438,219</u>	<u>3,450</u>	<u>8,441,669</u>
Long-Term Liabilities:			
Long-term portion of Library Note Payable	5,960,000	-	5,960,000
Less Current portion of Library Note Payable	(512,000)	-	(512,000)
Net Pension Liability	25,898,318	-	25,898,318
Long-term portion of Pension Bonds Payable	2,005,000	-	2,005,000
Less Current portion of Pension Bonds Payable	(510,000)	-	(510,000)
Total Long-Term Liabilities	<u>32,841,318</u>	<u>-</u>	<u>32,841,318</u>
Deferred Inflow of Resources:			
Actual to Expected Differences			
Changes in Assumptions			
Net Difference PERS Investments	1,736,323	-	1,736,323
Total Deferred Inflow of Resources	<u>1,736,323</u>	<u>-</u>	<u>1,736,323</u>
Total Liabilities & Deferred Inflow of Resources	<u>43,015,859</u>	<u>3,450</u>	<u>43,019,310</u>
<b>NET POSITION</b>			
Invested in Capital Assets, Net of Related Debt	8,601,914	-	8,601,914
Restricted for:			
Special Grants and Projects	5,446,649	-	5,446,649
Assigned	597,857		597,857
Unrestricted	(18,077,748)	179,303	(17,898,445)
Total Net Position	<u>\$ (3,431,328)</u>	<u>\$ 179,303</u>	<u>\$ (3,252,025)</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**

## Statement of Activities - Governmental Activities

For the Year Ended June 30, 2024

	Program Revenues			Net (Expense) Revenue and Change in Net Assets		Total
	(Expenses)	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business Type Activities	
<b>Governmental Activities:</b>						
Instruction						
Special Programs	\$ (18,371,248)	\$ -	\$ 8,322,591	\$ (10,048,657)	\$ -	\$ (10,048,657)
Total Instruction	<u>(18,371,248)</u>	<u>-</u>	<u>8,322,591</u>	<u>(10,048,657)</u>	<u>-</u>	<u>(10,048,657)</u>
Supporting Services						
Students	(10,169,185)	1,942,772	13,211,557	4,985,144	-	4,985,144
Instructional Staff	(4,421,728)	-	12,930,689	8,508,961	-	8,508,961
General Administration	(548,823)	-	-	(548,823)	-	(548,823)
Staff Services	-	-	-	-	-	-
Business Services	(1,859,822)	-	90,059	(1,769,763)	-	(1,769,763)
Central Activities	(3,518,239)	-	722,946	(2,795,293)	-	(2,795,293)
Supplemental Retirement Program	(37,943)	-	-	(37,943)	-	(37,943)
Total Support Services	<u>(20,555,740)</u>	<u>1,942,772</u>	<u>26,955,251</u>	<u>8,342,283</u>	<u>-</u>	<u>8,342,283</u>
Community Services	<u>(3,280,603)</u>	<u>-</u>	<u>4,328,737</u>	<u>1,048,134</u>	<u>-</u>	<u>1,048,134</u>
Facilities and Acquisition	<u>92,038</u>	<u>-</u>	<u>-</u>	<u>92,038</u>	<u>-</u>	<u>92,038</u>
Interest on Long-Term Debt	<u>(252,182)</u>	<u>-</u>	<u>-</u>	<u>(252,182)</u>	<u>-</u>	<u>(252,182)</u>
Depreciation	<u>(686,176)</u>	<u>-</u>	<u>-</u>	<u>(686,176)</u>	<u>-</u>	<u>(686,176)</u>
Amortization	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Apportionment of Funds ESD	<u>(8,257,724)</u>	<u>-</u>	<u>-</u>	<u>(8,257,724)</u>	<u>-</u>	<u>(8,257,724)</u>
Total Governmental Activities:	<u>(51,311,635)</u>	<u>1,942,772</u>	<u>39,606,579</u>	<u>(9,762,284)</u>	<u>-</u>	<u>(9,762,284)</u>
Business Type Activities						
Production Services	(312,365)	331,178	-	-	18,813	18,813
Total Business Type Activities	<u>(312,365)</u>	<u>331,178</u>	<u>-</u>	<u>-</u>	<u>18,813</u>	<u>18,813</u>
Total Government	<u>\$ (51,624,000)</u>	<u>\$ 2,273,950</u>	<u>\$ 39,606,579</u>	<u>\$ (9,762,284)</u>	<u>\$ 18,813</u>	<u>\$ (9,743,471)</u>
<b>General Revenues:</b>						
Local Sources						
Property Taxes, levied for general purposes				5,442,803	-	5,442,803
Interest and Investment Earnings				294,187	-	294,187
Services Provided other Funds				147,972	-	147,972
GASB 68 Pension Income (Expense)				(351,036)	-	(351,036)
GASB 75 PERS OPEB RHIA Income (Expense)				(6,508)	-	(6,508)
Miscellaneous				19,849	-	19,849
Unrestricted State and Local Sources				1,799,277	-	1,799,277
State School Fund - General Support				2,215,588	-	2,215,588
Subtotal - General Revenues				<u>9,562,132</u>	<u>-</u>	<u>9,562,132</u>
Change in Net Position				(200,152)	18,813	(181,339)
Net Position, July 1, 2023				<u>(3,231,176)</u>	<u>160,490</u>	<u>(3,070,686)</u>
Net Position, June 30, 2024				<u>\$ (3,431,328)</u>	<u>\$ 179,303</u>	<u>\$ (3,252,025)</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**

Balance Sheet  
Governmental Funds

June 30, 2024

	Major Funds													Total Governmental Funds
	General Fund 100	Federal Sourced Funds 201	Grants Fund 205	Early Intervention Fund 207	Early Learning Fund 208	Reimbursement Fund 230	Facility Maintenance Fund 296	LGBTQ Fund 250	Student Investment Fund 251	High School Success Fund 252	FF & C Series Fund 301	Debt Service Fund 302	Capital Improvement Fund 401	
<b>ASSETS</b>														
Cash & Investments	\$ 2,438,322	\$ -	\$ 748,602	\$ 1,444,484	\$ 206,779	\$ 103,981	\$ 425,296	\$ 625,982	\$ 363,334	\$ -	\$ 1,716	\$ 171,217	\$ 50,000	\$ 6,579,713
Receivables:														
Accounts	2,965,044	2,854,025	1,456,830	2,242,716	307,969	39,585	10,103	584,334	171,490	3,289	-	-	-	10,635,385
Property Taxes	591,361	-	-	-	-	-	-	-	-	-	-	-	-	591,361
Total Assets	<u>\$ 5,994,727</u>	<u>\$ 2,854,025</u>	<u>\$ 2,205,432</u>	<u>\$ 3,687,200</u>	<u>\$ 514,748</u>	<u>\$ 143,566</u>	<u>\$ 435,399</u>	<u>\$ 1,210,316</u>	<u>\$ 534,824</u>	<u>\$ 3,289</u>	<u>\$ 1,716</u>	<u>\$ 171,217</u>	<u>\$ 50,000</u>	<u>\$ 17,806,459</u>
<b>LIABILITIES AND FUND BALANCES</b>														
Liabilities:														
Accounts Payable	\$ 48,626	\$ 6,801	\$ 314,370	\$ 2,417,220	\$ 4,817	\$ 32,064	\$ 8,759	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 2,882,657
Accrued Payroll	1,711,655	-	-	-	-	-	-	-	-	-	-	-	-	1,711,655
Due to Other Funds	-	2,820,078	-	-	-	-	-	-	-	1,615	-	-	-	2,821,693
Total Liabilities	<u>1,760,281</u>	<u>2,826,879</u>	<u>314,370</u>	<u>2,417,220</u>	<u>4,817</u>	<u>32,064</u>	<u>8,759</u>	<u>-</u>	<u>-</u>	<u>1,615</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>7,416,005</u>
Deferred Inflows of Resources:														
Unearned Property Taxes	455,191	-	-	-	-	-	-	-	-	-	-	-	-	455,191
Total Deferred Inflows	<u>455,191</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>455,191</u>
Total Liabilities and Deferred Inflows	<u>2,215,472</u>	<u>2,826,879</u>	<u>314,370</u>	<u>2,417,220</u>	<u>4,817</u>	<u>32,064</u>	<u>8,759</u>	<u>-</u>	<u>-</u>	<u>1,615</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>7,871,196</u>
<b>Fund Balance</b>														
Non-Spendable	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	27,146	1,891,062	1,269,980	509,931	-	-	1,210,316	534,824	1,674	1,716	-	-	5,446,649
Assigned	-	-	-	-	-	-	426,640	-	-	-	-	171,217	-	597,857
Unassigned	3,779,255	-	-	-	-	111,502	-	-	-	-	-	-	-	3,890,757
Total Fund Balance	<u>3,779,255</u>	<u>27,146</u>	<u>1,891,062</u>	<u>1,269,980</u>	<u>509,931</u>	<u>111,502</u>	<u>426,640</u>	<u>1,210,316</u>	<u>534,824</u>	<u>1,674</u>	<u>1,716</u>	<u>171,217</u>	<u>-</u>	<u>9,935,283</u>
Total Liabilities & Fund Balance	<u>\$ 5,994,727</u>	<u>\$ 2,854,025</u>	<u>\$ 2,205,432</u>	<u>\$ 3,687,200</u>	<u>\$ 514,748</u>	<u>\$ 143,566</u>	<u>\$ 435,399</u>	<u>\$ 1,210,316</u>	<u>\$ 534,824</u>	<u>\$ 3,289</u>	<u>\$ 1,716</u>	<u>\$ 171,217</u>	<u>\$ 50,000</u>	<u>\$ 17,806,459</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**

**Reconciliation of the Balance Sheet - Governmental Funds  
To the Statement of Net Position**

**For the Year Ended June 30, 2024**

Total governmental fund balances		\$ 9,935,263
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.		
Governmental Capital Assets	\$ 12,560,491	
Less: Accumulated Depreciation	(3,958,577)	
Total Governmental Capital Assets net of Depreciation		<u>8,601,914</u>
Property taxes will not be available to pay for current-period expenditures and, therefore, are not reported in the funds.		455,191
The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position		1,545,824
The asset for other postemployment benefits obligation at June 30, 2021 is not recorded in the governmental funds, but is recorded as a prepaid asset and reduces expenses in the government-wide statements.		113,771
Differences between expected and actual experience		
Current year PERS contributions are deferred outflows of resources that will be recognized expense in the subsequent period:		11,302,815
Current year PERS OPEB contributions are deferred outflows of resources that will be recognized expense in the subsequent period:		13,238
District's proportionate share of net differences between projected and actual earnings on investments that will be amortized over the next five years:		(1,721,545)
District's proportionate share of net differences between projected and actual earnings on investments that will be amortized over the next five years as related to PERS OPEB :		(14,778)
Net PERS OPEB asset is not available to pay for current period expenditures and therefore is not reported in the government funds:		200,297
Net Pension liability is not a financial obligation and therefore is not reported in the government funds:		(25,898,318)
Chase Loan Payable	(5,960,000)	
Pension Bonds Payable	(2,005,000)	
Total Long-term liabilities		<u>(7,965,000)</u>
Net Position of Governmental Activities		<u>\$ (3,431,328)</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds

June 30, 2024

	Major Funds													Total Governmental Funds
	General Fund 100	Federal Sourced Funds 201	Grants Project Fund 205	Early Intervention Fund 207	Early Learning Fund 208	Reimbursement Fund 230	Facility Maintenance Fund 296	LGBTQ Fund 250	Student Investment Fund 251	High School Success Fund 252	FF & C Series Fund 301	Debt Service Fund 302	Capital Improvements Fund 401	
REVENUES:														
Local Sources	\$ 9,591,233	\$ -	\$ 1,716,099	\$ -	\$ 218,499	\$ 1,430,052	\$ 1,000,536	\$ 20,000	\$ -	\$ -	\$ -	\$ 635,589	\$ -	\$ 14,612,008
Intermediate Sources	-	-	1,384,615	-	53,883	-	-	-	-	-	-	-	-	1,438,498
State Sources	2,215,588	-	13,402,823	7,434,457	1,156,541	-	-	1,417,703	566,877	13,158	-	-	-	26,207,147
Federal Sources	-	8,369,612	600,625	-	-	-	-	-	-	-	-	-	-	8,970,237
Total Revenues	11,806,821	8,369,612	17,104,162	7,434,457	1,428,923	1,430,052	1,000,536	1,437,703	566,877	13,158	-	635,589	-	51,227,890
EXPENDITURES:														
Instruction														
Special Programs	989,634	2,633,731	14,715,423	-	-	-	-	-	32,460	-	-	-	-	18,371,248
Supporting Services														
Students	4,876,679	2,298,038	1,432,652	-	-	1,515,941	-	6,444	-	-	-	-	-	10,129,754
Instructional Staff	485,341	1,070,625	2,250,389	315,235	-	116,612	-	172,042	-	11,484	-	-	-	4,421,728
General Administration	543,823	-	-	-	-	-	-	5,000	-	-	-	-	-	548,823
Business Services	1,217,957	-	90,059	-	-	-	510,630	-	-	-	-	-	-	1,818,646
Central Activities	2,795,293	379,271	343,675	-	-	-	-	-	-	-	-	-	-	3,518,239
Community Services	108,407	843,103	885,600	-	1,394,592	-	-	48,901	-	-	-	-	-	3,280,603
Debt Service	-	-	-	-	-	-	-	-	-	-	624,771	594,411	-	1,219,182
Apportionment of Funds ESD	1,228,195	1,117,698	-	5,911,831	-	-	-	-	-	-	-	-	-	8,257,724
Total Expenditures	12,245,329	8,342,466	19,717,798	6,227,066	1,394,592	1,632,553	510,630	232,387	32,460	11,484	624,771	594,411	-	51,565,947
Excess (Deficiency) of Revenues Over Expenditures	(438,508)	27,146	(2,613,636)	1,207,391	34,331	(202,501)	489,906	1,205,316	534,417	1,674	(624,771)	41,178	-	(338,057)
OTHER FINANCING SOURCES and (USES):														
Operating Transfers In	300,000	-	-	-	-	-	15,000	-	-	-	625,260	-	-	940,260
Operating Transfers Out	(125,000)	-	(300,000)	-	-	-	(625,260)	-	-	-	-	-	(73,145)	(1,123,405)
Equipment Replacement Apportionment Sources (Uses)	820	-	-	-	-	-	-	-	-	-	-	-	-	820
	175,820	-	(300,000)	-	-	-	(610,260)	-	-	-	625,260	-	(73,145)	(182,325)
Excess of Revenues Over (Under) Expenditures & Other Financing Sources	(262,688)	27,146	(2,913,636)	1,207,391	34,331	(202,501)	(120,354)	1,205,316	534,417	1,674	489	41,178	(73,145)	(520,382)
BEGINNING FUND BALANCE	4,041,943	-	4,805,105	62,589	475,600	314,003	546,994	5,000	-	-	1,227	130,039	73,145	10,455,645
ENDING FUND BALANCE	-	-	(407)	-	-	-	-	-	407	-	-	-	-	-
Equity Transfer	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Restricted	-	27,146	1,891,062	1,269,980	509,931	-	-	1,210,316	534,824	1,674	1,716	-	-	5,446,649
Assigned	-	-	-	-	-	-	426,640	-	-	-	-	171,217	-	597,857
Unassigned	3,779,255	-	-	-	-	111,502	-	-	-	-	-	-	-	3,890,757
FUND BALANCE, June 30, 2024	\$ 3,779,255	\$ 27,146	\$ 1,891,062	\$ 1,269,980	\$ 509,931	\$ 111,502	\$ 426,640	\$ 1,210,316	\$ 534,824	\$ 1,674	\$ 1,716	\$ 171,217	\$ -	\$ 9,935,263



**DOUGLAS EDUCATION SERVICE DISTRICT**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance  
Governmental Funds to the Statement of Activities**

**For the Year Ended June 30, 2024**

Net changes in fund balances - total governmental funds \$ (520,382)

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

Governmental funds report capital outlay as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense.

Current Year Additions	\$	92,038	
Current Year Depreciation		<u>(686,176)</u>	
			<u>(594,138)</u>

Some property tax revenues will not be collected for several months after the District's fiscal year end and are therefore not considered "available" revenues in the governmental funds, instead these funds are shown as deferred revenue. However, these funds are recorded as revenue in the statement of activities.

92,345

Interfund transfers to the internal service funds

183,145

In statement of Activities, contributions for other postemployment benefits greater than the actuarially determined contribution amount increases the other post-employment benefit obligation. In the governmental funds the entire contribution is recognized as an expenditure. This is amount by which net asset obligation decreased:

(39,431)

The net income of the internal service funds is reported with governmental activities

68,853

Changes in net pension liability, the related changes in deferred outflows and deferred inflows of resources are not recognized as expenses in the government funds:

(351,036)

Changes in net RHIA liability, the related changes in deferred outflows and deferred inflows of resources are not recognized as expenses in the government funds:

(6,508)

Long-term debt proceeds are reported as other financing sources in governmental funds. In the Statement of Net Assets, however, issuing long-term debt increases fund liabilities. Similarly, repayment of bond principal and capital leases are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.

Issuance of Long-term Debt		-	
Debt principal repaid		967,000	

Change in Net Position - Governmental Activities \$ (200,152)

**DOUGLAS EDUCATION SERVICE DISTRICT****Statement of Net Position - Proprietary Funds**

June 30, 2024

	Business Type Activities Enterprise Funds Production Services Fund	Governmental Activities Internal Service Funds
<b>ASSETS</b>		
Current Assets:		
Cash and Investments	\$ 161,860	\$ 1,545,354
Accounts Receivable	10,858	684
Inventory	10,035	-
Total Assets	<u>182,753</u>	<u>1,546,038</u>
<b>LIABILITIES</b>		
Current Liabilities:		
Accounts Payable	3,450	214
Total Liabilities	<u>3,450</u>	<u>214</u>
<b>NET POSITION</b>		
Restricted		-
Unrestricted	<u>179,303</u>	<u>1,545,824</u>
Total Net Position	<u>\$ 179,303</u>	<u>\$ 1,545,824</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**Statement of Revenues, Expenses and Changes in Net Position  
Proprietary Funds

June 30, 2024

	Business Type Activities Enterprise Funds Production Services Fund	Governmental Activities Internal Service Funds
REVENUES:		
Rental Income	\$ 59,160	\$ 147,972
Services Provided Other Funds	272,018	-
	<u>331,178</u>	<u>147,972</u>
EXPENSES:		
Operating:		
Fiscal Service	-	500
Printing, Publishing and	-	40,676
Duplicating Services	312,365	37,943
Total Operating Expenses	<u>312,365</u>	<u>79,119</u>
Net Income (Loss) Before Contributions and Transfers	18,813	68,853
Operating Transfers In (Out)	-	183,145
Change in Net Position	18,813	251,998
NET POSITION		
June 30, 2023	<u>160,490</u>	<u>1,293,826</u>
NET POSITION		
June 30, 2024	<u>\$ 179,303</u>	<u>\$ 1,545,824</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**Statement of Cash Flows  
Proprietary Funds

For the Year Ended June 30, 2024

	Business Type Activities Enterprise Funds Production Services Fund	Governmental Activities Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received for Services and Other Revenues	\$ 334,206	\$ 332,572
Cash paid to Employees	(109,155)	-
Cash paid for Employee Benefits	(62,696)	(78,619)
Cash paid for Purchased Services	(59,008)	(1,886)
Cash paid for Supplies and Materials	(81,446)	-
Cash paid for Other Expenses	(334)	-
Net Cash Provided (Used) by Operating Activities	<u>21,567</u>	<u>252,068</u>
 CASH AND INVESTMENTS, June 30, 2023	 <u>140,293</u>	 <u>1,293,286</u>
CASH AND INVESTMENTS, June 30, 2024	<u>\$ 161,860</u>	<u>\$ 1,545,354</u>
 <b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Net operating income	\$ 18,813	\$ 251,998
Change in Assets and Liabilities:		
Receivables, net	3,028	1,455
Accounts Payable	(273)	(1,387)
Net Cash Provided (Used) by Operating Activities	<u>\$ 21,567</u>	<u>\$ 252,068</u>

## **Notes to Financial Statements**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Douglas Education Service District (the District) is a municipal corporation governed by a separately elected seven-member Board of Directors. Administrative officials are approved by the Board. The daily functioning of the District is under the supervision of the Superintendent. As required by accounting principles generally accepted in the United States of America, all activities of the District have been included in the basic financial statements.

The District qualifies as a primary government since it has a separately elected governing body, is a legally separate entity, and is fiscally independent. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) governmental organizations for which the primary government is financially accountable, but for which the nature and significance of their financial relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District has no component units.

A. Basis of Presentation

Government-Wide Financial Statements

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

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

Net position is reported as restricted when constraints placed on net asset use are either externally restricted, imposed by creditors (such as through grantors, contributors or laws) or through constitutional provisions or enabling resolutions.

Separate financial statements are provided for governmental and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Separate fund financial statements are provided for governmental funds and internal service funds.

Fund Financial Statements

The fund financial statements provide information about the District's funds. Separate statements for each governmental fund category are presented. The emphasis of fund financial statements is

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

on major governmental funds, each being displayed in a separate column. The District considers all government funds, major funds.

The District reports the following major governmental funds:

**General Fund** - This is the District's primary operating fund and accounts for all revenues and expenditures except those required to be accounted for in another fund. Principal revenue sources are an apportionment from the State of Oregon and property taxes.

**Federal Resources Grant Fund** – This fund is used to account for the expenditures and receipts of various Federal grants.

**Grants Fund** - This fund is used to account for the expenditures and receipts of various state and grants along with other projects and special revenue.

**Early Intervention Grant Fund** - This fund is used to account for the Early Intervention Grant Funds received through State and Federal Sources.

**Early Learning Hub Fund** - Fund accounts for private sourced contributions and related expenditures.

**LGBTQ Fund** – This fund is used to account for the expenditures and receipts of various grants dealing with LGBTQ issues and education.

**Student Investment Fund** – This fund is to account for expenditures and receipts supporting students of various needs.

**High School Success Fund** – This fund is to account for expenditures and receipts supporting high school students deemed in need.

**Reimbursement Fund** – This fund is to account for the revenues received from other districts for reimbursement of substitute's wages, business services contracted out to other districts, special education services and superintendent services to outside districts.

**FF&C Services Fund** – The ESD Board of Directors authorized a Full Faith and Credit Financing Agreement to secure a loan for capital improvements on an existing building, as well as the purchase of an additional building for program use. An assessment on wages paid by each fund provides the revenue to repay the debt, which is transferred to this debt service fund.

**Debt Service Fund (PERS)** - The ESD Board authorized the bonding of a portion of the ESD's unfunded actuarial liability with the Oregon Public Employees Retirement System. An assessment on wages paid by each fund provides the revenue to repay the debt.

**Capital Improvement Fund** – This fund is to account for capital improvements for the district. Originally created to account for the remodel (leasehold improvements) of the library building owned by the City of Roseburg for ESD offices.

**Facility Maintenance Fund** – This fund is used for the eventual maintenance for parts of the facility that would require substantial resources. Departments may allocate transfers from their general fund budgets to this fund for future use.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

The District reports the following enterprise funds:

Production Services Fund - Provides a full-service print shop, operated on a cost recovery basis.

The District reports the following internal service funds:

Unemployment Reserve Fund - This fund accounts for revenues and expenditures for unemployment insurance claims paid to the State of Oregon. The revenues are provided by assessments to wage accounts.

Early Retirement Fund - An early retirement plan was adopted by the ESD Board in the 1984 calendar year. On April 18, 2002, the plan was discontinued for new hires. In the collective bargaining agreement with DESD, the plan phased out with specific benefits outlined for existing employees. This fund is established to fund the liability for these benefits. The revenues are provided by assessments to wage accounts.

Computer Replacement Fund - This fund accounts for revenue and expenditures related to replacement of technology equipment. The revenues are provided by assessments to other funds.

Software Replacement Fund – This fund accounts for revenues and expenditures related to software and phone services.

Vehicle Replacement Fund – This fund accounts for revenues and expenditures related to the repair and purchase of vehicles.

Facility Reserve Fund – This fund account for revenues and expenditures related to the facility. The revenues are provided by assessments to other funds.

PERS Reserve Fund – This fund is used to offset higher anticipated PERS rates in the future. Monies are transferred to this fund after the required minimum reserve has been met in the PERS Bond Fund.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Government-Wide Financial Statements - The government-wide financial statements are reported using the *economic resource measurement focus* and the *accrual basis of accounting*, as is the proprietary financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor or provider have been met. As a general rule the effect of interfund activity has been eliminated from the governmental-wide financial statements.



1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

Fund Financial Statements - Governmental fund financial statements are reported using the *current financial resources measurement focus* and *modified accrual basis of accounting*. Under this method of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The District considers all revenue available if collected within 60 days after year end.

Expenditures are recorded when the related fund liability is incurred, except for expenditures for principal and interest on long-term debt which is recognized when due, certain compensated absences which are recognized when the obligations are expected to be liquidated with expendable available financial resources, and early retirement benefits which are recorded when paid.

The District reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period.

Deferred revenues also arise when resources are received by the District before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures.

In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue recognized. Delinquent property taxes and property taxes for which there is an enforceable legal claim which are not collected within 60 days of the fiscal year end, are recorded as deferred revenue.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide and fiduciary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Standards Board.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

C. Cash and Investments

The District's cash and investments include amounts in demand deposits, certificates of deposit, savings accounts, secured market deposit accounts and the State Pool. The District's cash management policies are governed by state statutes which authorize the District to invest in bankers' acceptances, time certificates of deposit, re-purchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool. The Local Government Investment Pool is included in the Oregon Short Term Fund which was established by the State Treasurer. The Oregon Short Term Board and the Oregon Investment Council regulate OSTF investments (ORS 294.805-294.895). Cash is stated at cost while investments are stated at fair market value.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

D. Property Taxes Receivable

Property taxes receivable which has been collected within sixty days subsequent to the year-end are considered measurable and available and are therefore recognized as revenue in the fund statements. All other property taxes receivable are offset by deferred revenue and, accordingly, have not been recorded as revenue in the fund statements. Both real and personal property taxes attach as an enforceable lien on property as of July 1. All taxes are levied as of the lien date and are payable in three installments on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15, or February 15. Taxes unpaid and outstanding after May 15 are considered delinquent.

Uncollected property taxes are deemed to be substantially collectible or recoverable through liens, therefore, no provision for uncollectibles has been made in the government-wide financial statements.

E. Receivables

Accounts receivable represent federal and state grants and entitlements, as well as various miscellaneous fees and refunds. Due to the nature of the receivables and the likelihood of collection, no provision for uncollectibles has been made.

F. Grants

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues.

G. Inventory

Inventories of supplies and materials in the governmental funds are stated at cost. Inventory items are charged to expenditures of the user department at the time of withdrawal from inventory (consumption method).

H. Capital Assets

Capital assets which include land and improvements, buildings and improvements, vehicles, furniture, and equipment, are reported in the government-wide financial statements.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Print Shop Equipment	25 years
Buildings and Improvements	50 years
Office Equipment	5 years
Vehicle	5 years

Capital assets are defined by the District as assets with an initial, individual cost in excess of \$5,000 and an estimated useful life of more than one year. Such assets are recorded at historical cost, or estimated historical cost if purchased or constructed. Donated capital assets are recorded at the estimated fair market value at the date of the donation.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Proceeds from sales of capital assets are recorded as revenue in the fund originally financing the purchase if identifiable; if not, then the revenue is recorded in the General Fund.

I. Retirement Plan

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). Contributions to PERS are made on a current basis as required by the plan and are charged as expenses/expenditures as funded. GASB Statements 68 and 71 have been implemented as of July 1, 2015.

J. Post-Employment Health Care Benefits

Eligible employees who elect early retirement are entitled to participate in the District's group medical insurance plan. Eligible employees in the early retirement plan have a portion of such costs paid by the District.

K. Compensated Absences

The District's employee vacation and sick leave policies generally provide for granting vacation and sick leave with pay. The current and long-term liabilities for vested or accumulated vacation leave, compensatory time, and retirement benefits are reported on the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee leave or resignation.

No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

L. Fund Balance & Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for expenditures or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

M. Long-Term Debt

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities on the statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)N. Use of Estimates

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenditures for the reporting period. Actual results may differ from those estimates.

2. BUDGETS

Operating budgets are adopted each year for the General and Special Revenue Funds on a modified accrual basis of accounting, consistent with Oregon Budget Laws.

The District begins its budget process early in each fiscal year with the establishment of the budget committee. Recommendations for a proposed budget are developed through early spring with the budget committee approving the budget in late spring. Public notices of the budget committee meetings and budget hearing are published generally in late spring with a public hearing being held within 25 days. The budget is adopted, appropriations are made and the tax levy declared no later than June 30 of each year.

The resolution making appropriations for each fund is enacted in the major program areas of instruction, support services, community and enterprise services, interagency fund transactions, debt service and contingency. Under State law, the appropriation levels become the legal spending control levels for District operations, and, therefore, no greater expenditure of public money may be made for any purpose other than that for which it was appropriated except where specifically provided by statute. Management may, however, make line-item changes at any time within appropriation categories without formal action. If, during the year, the District receives unanticipated revenues that cannot be spent without budget authorization, a supplemental budget is prepared to authorize the spending of the additional revenues. Original and supplemental budgets may be modified by the use of appropriation transfers made within a given fund or from the General Fund to another fund when authorized by Board resolution. The budget data reflected in the combined financial statements and the individual fund financial statements reflect the effects of such approved transfers. All annual appropriations lapse at fiscal year-end.

3. CASH & INVESTMENTSCash DepositsCash Deposits

Deposits with Financial Institutes	\$ 7,453,353
Cash in State Pool	833,574
	<u>\$ 8,286,927</u>

The District's cash management policies are governed by state statutes. Statutes authorize the District to invest in bankers' acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer's Local Government Investment Pool. Deposits in excess of \$250,000 are covered by Oregon Revised Statute Chapter 295 which require the depository institution to maintain on deposit securities having a value sufficient to cover all public funds in their institution and must apply and be approved by the State of

3. CASH & INVESTMENTS (Cont'd)

Oregon. Wells Fargo Bank, NA is an approved financial institution and as such, at June 30, 2024 the District was in compliance.

Investments

The Local Government Investment Pool (LGIP) is included in the Oregon Short Term Fund (OSTF), which was established by the State Treasurer. OSTF is not subject to SEC regulation and does not receive credit quality ratings from nationally recognized statistical rating organizations. OSTF is subject to requirements established in Oregon Revised Statutes, investment policies adopted by the Oregon Investment Council, and portfolio guidelines established by the Oregon Short Term Fund Board. The Governor appoints the members of the Oregon Investment Council and the Oregon Short Term Fund Board. The OSTF financial statements are available at <http://www.ost.state.or.us/>. The fair value of the District's deposit with the LGIP approximates the cost.

The Local Government Investment Pool is included in the Oregon Short Term Fund (OSTF), which was established by the State Treasurer. The Oregon Short Term Fund Board and the Oregon Investment Council regulate OSTF investments (ORS 294.805 to 294.895).

The District has no formal investment policy to deal with the interest rate risk and credit risk. In practice, the District has limited the investments in the LGIP and Certificates of Deposits that mature within one year. The District may redeem any money invested in the LGIP at any time.

*Credit Risk.* The LGIP's portfolio concentration of credit risk at June 30, 2024 included:

**LGIP credit risk data:**

U.S. Government & Agency Securities	27.67%
Municipal Government Securities	1.60%
Non-U.S. Government Debt	7.28%
Corporate Securities	13.98%
Corporate Obligations	28.40%
Asset-backed Securities	20.93%
Certificates of Deposits	0.03%
Cash in Banks	0.11%

*Interest Rate Risk.* While the District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, it has historically invested only in the LGIP.

**LGIP investments as of June 30, 2024:**

mature within 93 days	82.69%
mature within 94 days to one year	11.03%
mature one year and beyond	6.28%

Douglas Education Service District

Notes to  
Financial Statements

at

June 30, 2024

4. CAPITAL ASSETS

A summary of capital asset activity for the fiscal year ended June 30, 2024 follows:

	<u>July 01, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2024</u>
<u>Governmental Activities</u>				
Assets Not Being Depreciated:				
Land	\$ 51,996	\$ -	\$ -	\$ 51,996
Assets Being Depreciated:				
Vehicles	263,103	-	-	263,103
Buildings & Improvements	9,735,426	19,549	-	9,754,975
Equipment	2,417,928	72,489	-	2,490,417
Total Depreciable Assets	<u>12,416,457</u>	<u>92,038</u>	<u>-</u>	<u>12,508,495</u>
Depreciation				
Vehicles	(184,935)	(28,878)	-	(213,813)
Building Improvements	(1,611,180)	(229,908)	-	(1,841,088)
Equipment	(1,476,286)	(427,390)	-	(1,903,676)
Total Depreciation	<u>(3,272,401)</u>	<u>(686,176)</u>	<u>-</u>	<u>(3,958,577)</u>
Net Value of Capital Assets				-
Being Depreciated	<u>9,144,056</u>	<u>(594,138)</u>	<u>-</u>	<u>8,549,918</u>
Total Governmental Activities				
Net Value of Capital Assets	<u>\$ 9,196,052</u>	<u>\$ (594,138)</u>	<u>\$ -</u>	<u>\$ 8,601,914</u>

5. LONG-TERM DEBT

	<u>Original Issue</u>	<u>Outstanding June 30, 2024</u>
Pension bonds - issued April 2003, due in installments of \$166,131 to \$682,824, including interest paid at 1.5% to 6.27% through 2028	<u>\$4,597,617</u>	<u>\$ 2,005,000</u>

The district paid \$594,411 in the fiscal year ending June 30, 2024. The payment included interest of \$139,411 and principal of \$455,000.

The pension bonds will be paid from revenues in the debt service fund generated by charges to other funds.

Future maturities for the pension bonds are as follows:

<u>Governmental Activities</u>			
<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	510,000	113,884	623,884
2026	565,000	84,916	649,916
2027	630,000	52,824	682,824
2028	300,000	17,040	317,040
Total	<u>\$2,005,000</u>	<u>\$ 268,664</u>	<u>\$2,273,664</u>

5a. CERTAIN DISCLOSURES RELATED TO DEBT, INCLUDING DIRECT BORROWINGS AND DIRECT PLACEMENTS - GASB 88

The district borrowed funds in December 2020 for capital improvements through J.P. Morgan Chase Bank.

	<u>Original Issue</u>	<u>Outstanding June 30, 2024</u>
Long Term Note Payable for Capital Improvements of \$7,706,000 to \$8,570,882, including interest paid at 1.75% through 2035.	<u>\$ 7,706,000</u>	<u>\$ 5,960,000</u>

Future maturities for the loan are as follows:

Governmental Activities			
<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	520,000	104,300	624,300
2026	529,000	95,200	624,200
2027	539,000	85,943	624,943
2028	549,000	76,510	625,510
2029-2035	3,823,000	260,015	4,083,015
Total	<u>\$5,960,000</u>	<u>\$ 621,968</u>	<u>\$6,581,968</u>

6. PENSION PLAN

General Information about the Pension Plan

**Plan Description**

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

**Benefits Provided**

**1. Tier One/Tier Two Retirement Benefit ORS Chapter 238**

**Pension Benefits**

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

6. PENSION PLAN (Cont'd)

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. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

**Death Benefits**

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

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

**Disability Benefits**

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS- covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 when determining the monthly benefit.

**Benefit Changes**

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

2. **OPSRP Pension Program (OPSRP DB)**

**Pension Benefits**

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

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

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.



6. PENSION PLAN (Cont'd)

**Death Benefits**

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

**Disability Benefits**

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

**Benefit Changes After Retirement**

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. 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.

3. **OPSRP Individual Account Program (OPSRP IAP)**

**Pension Benefits**

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

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

**Death Benefits**

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

**Recordkeeping**

OPERS contracts with VOYA Financial to maintain IAP participant records.

**Contributions**

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

6. PENSION PLAN (Cont'd)

December 31, 2020 actuarial valuation as subsequently modified by 2015 legislated changes in benefit provisions. The rates based on a percentage of payroll, first became effective July 1, 2021. Employer contributions for the year ended June 30, 2024 were \$4,718,080, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2024 were 24.19 percent for Tier One/Tier Two General Service Member, 21.35 percent for OPSRP Pension Program General Service Members, and 6 percent for OPSRP Individual Account Program.

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

At June 30, 2024, the district reported a liability of \$25,898,318 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021 rolled forward to June 30, 2023. The district's proportion of the net pension liability was based on a projection of the district's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2023, the district's proportion was 0.13827 percent, which was decreased from its proportion of 0.12717 measured as of June 30, 2022.

For the year ended June 30, 2024, the district's recognized pension income is \$351,036.

At June 30, 2024, the district reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>OPSRP Individual Account Program (OPSRP IAP)</b>		
	Deferred Outflows of Resources	Deferred inflows of Resources
Differences between expected and actual experience	\$ 1,266,507	\$ 102,689
Changes of assumptions	2,300,353	17,154
Net difference between projected and actual earnings on investments	464,499	-
Changes in proportion	2,301,286	134,999
Difference between employer contributions and proportionate share of contributions	250,790	1,466,703
Total( prior to post-MD contributions)	6,583,435	1,721,545
Contributions subsequent to the MD	4,718,080	
Total	\$ 11,301,515	\$ 1,721,545

6. PENSION PLAN (Cont'd)

Deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Deferred Outflows</u>		<u>Deferred Inflows</u>	
Amortization Period		Amortization Period	
FY2023	\$ 796,649	FY2023	\$ -
FY2024	-	FY2024	321,039
FY2025	2,994,588	FY2025	-
FY2026	1,211,261	FY2026	-
FY2027	181,731	FY2027	-
Thereafter	-	Thereafter	-
	<u>\$ 5,184,229</u>		<u>\$ 321,039</u>

**Actuarial Assumptions**

The employer contribution rates effective July 1, 2023, through June 30, 2024 and effective July 1, 2022, through June 30, 2023, were set using the projected unit credit actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

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

6. PENSION PLAN (Cont'd)

The total pension liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Valuation Date, Measurement Date	December 31, 2021 rolled forward to June 30, 2023
<b>Actuarial Assumptions:</b>	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.40%
Long Term Expected Rate of Return	6.90%
Investment Rate of Return	6.90%
Projected Salary Increases	3.4
Cost of living adjustments	Blend of 2.00% COLA and graded COLA in accordance with Moro decision; blend based on service
Mortality	<p><b>Healthy retirees and beneficiaries:</b> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Active members:</b> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Disabled retirees:</b> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

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 2021 Experience Study which reviewed experience for the four-year period ending on December 31, 2021.

**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 PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at 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.

6. PENSION PLAN (Cont'd)

<u>Asset Class/Strategy</u>	<u>Assumed Asset Allocation</u>		
	<u>Low Range</u>	<u>High Range</u>	<u>Target</u>
Debt Securities	20.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	9.0%	16.5%	12.5%
Private Equity	17.5%	27.5%	20.0%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Annual Arithmetic</u>	<u>20-Year Annualized</u>	<u>Annual Standard</u>
Global Equity	27.50%	8.57%	7.07%	17.99%
Private Equities	25.50%	12.89%	8.83%	30.00%
Core Fix Income	25.00%	4.59%	4.50%	4.22%
Real Estate	12.25%	6.90%	5.83%	15.13%
Master Limited Partnerships	75.00%	9.41%	6.02%	27.04%
Infrastructure	1.50%	7.88%	6.51%	17.11%
Hedge Fund of Funds - Multistrategy	1.25%	6.81%	6.27%	9.04%
Hedge Fund of Equity - Hedge	0.63%	7.39%	6.48%	12.04%
Hedge Fund - Macro	5.62%	5.44%	4.83%	7.49%
Total	100%			

Assumed Inflation - Mean

2.35%

1.41%

**Depletion Date Projection**

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency, if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

6. PENSION PLAN (Cont'd)

The following circumstances justify an alternative evaluation of sufficiency for PERS:

- PERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.

**Depletion Date Projection**

- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

**Discount Rate**

The discount rate used to measure the total pension liability was 6.9 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.

**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 6.9 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 (5.9 percent) or 1-percentage-point higher (7.9 percent) than the current rate:

	1% Decrease (5.9%)	Discount Rate (6.9%)	1% Increase (7.9%)
District's proportionate share of the net pension liability ( asset)	\$ 42,779,146	\$ 25,898,318	\$ 11,770,855

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's fiduciary net position is available in the separately issued OPERS financial report.

6. PENSION PLAN (Cont'd)

**Changes in Plan Provisions During the Measurement Period**

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

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

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

**Changes in Plan Provisions Subsequent to Measurement Date (GASB 68)**

Subsequent to the June 30, 2018 measurement date, Oregon Senate Bill 1049 was passed. The bill re-amortized Tier 1 and Tier 2 Unfunded Accrued Liabilities, on a one-time basis, from 22-years after which point the amortization schedule for these two benefit plans revert to 20-years on January 2, 2020.

6a. OTHER POST EMPLOYMENT BENEFITS RHIA (GASB 75)

**Plan Description:**

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

**Funding Policy:**

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. 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.

June 30, 2024



6a. OTHER POST EMPLOYMENT BENEFITS RHIA (GASB 75) (Cont'd)

The amount of contributions subsequent to the measurement date will be included as a reduction/increase of the net OPEB liability/(asset) in the fiscal year ended June 30, 2024.

Amounts reported as deferred outflows or inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year ending June 30</u>	<u>Amount</u>
1st Fiscal Year	\$ (6,987)
2nd Fiscal Year	(4,609)
3rd Fiscal Year	7,402
4th Fiscal Year	2,655
5th Fiscal Year	-
Thereafter	-
Total	<u>\$ (1,540)</u>

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS Retirement Health Insurance Account Cost-Sharing Multiple-Employer Other Postemployment Benefit (OPEB) Plan Schedules of Employer Allocations and OPEB Amounts by Employer report, as of and for the Year Ended June 30, 2024. That independently audited report was dated November 27, 2024 and can be found at: <https://www.oregon.gov/pers/Documents/Financials/ACFR/2024-ACFR.pdf>.

**Actuarial Methods and Assumptions**

Valuation Date, Measurement Date	December 31, 2021 rolled forward to June 30, 2023
Experience Study Report	2020, Published July 20, 2021
Actuarial Assumptions:	
Actuarial Cost Method	Entry Age Normal
Inflation Rate	2.40%
Long Term Expected Rate of Return	6.90%
Investment Rate of Return	6.90%
Projected Salary Increases	3.4
Retiree Healthcare Participation	Healthy Retirees 27.5%, Disabled Retirees 15.0%
Mortality	<p><b>Healthy retirees and beneficiaries:</b> Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Active members:</b> Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p><b>Disabled retirees:</b> Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

6a. OTHER POST EMPLOYMENT BENEFITS RHIA (GASB 75) (Cont'd)

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts 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 method and assumptions shown are based in the 2020 Experience Study which is reviewed for the four-year period ending December 31, 2021.

**Discount Rate:**

The discount rate used to measure the total OPEB liability was 6.9 percent. The projection of cash flows used to determine the discount rate assumed that contributions from contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the RHIA 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 OPEB plan investments for the RHIA plan was applied to all periods of projected benefit payments to determine the total OPEB liability.

**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 PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumption 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.

<u>Asset Class/Strategy</u>	<u>Assumed Asset Allocation</u>		
	<u>Low Range</u>	<u>High Range</u>	<u>Target</u>
Debt Securities	20.0%	30.0%	25.0%
Public Equity	22.5%	32.5%	27.5%
Real Estate	9.0%	16.5%	12.5%
Private Equity	17.5%	27.5%	20.0%
Real Assets	2.5%	10.0%	7.5%
Diversifying Strategies	2.5%	10.0%	7.5%
Opportunity Portfolio	0.0%	5.0%	0.0%
Total			100.0%

6a. OTHER POST EMPLOYMENT BENEFITS RHIA (GASB 75) (Cont'd)

<u>Long-Term Expected Rate of Return</u> <sup>1</sup>				
Asset Class	Target Allocation	Annual Arithmetic Return <sup>2</sup>	20-Year Annualized Geometric Mean	Annual Standard Deviation
Global Equity	27.50 %	8.57 %	7.07 %	17.99 %
Private Equity	25.50	12.89	8.83	30.00
Core Fixed Income	25.00	4.59	4.50	4.22
Real Estate	12.25	6.90	5.83	15.13
Master Limited Partnerships	0.75	9.41	6.02	27.04
Infrastructure	1.50	7.88	6.51	17.11
Hedge Fund of Funds - Multistrategy	1.25	6.81	6.27	9.04
Hedge Fund Equity - Hedge	0.63	7.39	6.48	12.04
Hedge Fund - Macro	5.62	5.44	4.83	7.49
Assumed Inflation - Mean			2.35 %	1.41 %

<sup>1</sup> Based on the OIC Statement of Investment Objectives and Policy Framework for the Oregon Public Employees Retirement Fund, including revisions adopted at the OIC meeting on January 25, 2023.

<sup>2</sup> The arithmetic mean is a component that goes into calculating the geometric mean. Expected rates of return are presented using the geometric mean, which the Board uses in setting the discount rate.

Sensitivity of the District's proportionate share of the net OPEB liability/(asset) to changes in the discount rate - The following presents the District's proportionate share of the net OPEB liability/(asset) calculated using the discount rate of 6.9 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 (5.9 percent) or 1-percentage-point higher (7.9 percent) than the current rate.

	1% Decrease (5.9%)	Discount Rate (6.9%)	1% increase (7.9%)
District's proportionate share of the net RHIA liability ( asset)	\$ (182,070)	\$ (200,297)	\$ (215,935)

**Changes Subsequent to the Measurement Date**

The current assumed rate is 6.9 percent and has been in effect since January 1, 2022.

7. OTHER POST-EMPLOYMENT BENEFITS (OPEBs)

Early Retirement

*Funding Policy* - The benefits from this program are fully paid by the District and, consequently, no contributions by employees are required. The Early Retirement Fund also accounts for resources and payment of post-employment health care benefits for early retirees.

7. OTHER POST-EMPLOYMENT BENEFITS (OPEBs) (Cont'd)

Post-Employment Health Care Benefits

*Plan Description* - The District, as a result of collective bargaining agreements, offers post-employment health care benefits for all employees who have completed 10 years of continuous service and are between age 58 and 65, are eligible for full PERS benefits, and elected to retire prior to December 31, 2005.

For these retirees, benefits are fully paid by the District and are available until the retiree is eligible for Medicare.

Effective January 1, 2006, the District's retiree insurance became \$300 per month for major medical coverage. The amount contributed by the District increased by the same percentage as the District's contribution toward regular bargaining unit employees' insurance premiums, up to a maximum of 5% on each insurance anniversary date.

*Contributions* - Contributions are financed by a transfer from the General Fund. Transfers from the General Fund in fiscal years 2024 and 2023 were \$0 and \$0, respectively. Expenditures are recorded on the pay-as-you-go basis. The cost of these benefits in fiscal years 2024 and 2023 amounted to approximately \$37,943 and \$26,319, respectively.

Post-Employment Health Insurance Subsidy

The District implemented GASB Statement 45, Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions (OPEB) for the fiscal year ended June 30, 2010. This implementation allows the District to report its liability for other post-Employment benefits consistent with established generally accepted accounting principles and to reflect an actuarially determined liability for the present value of projected future benefits for retired and active employees on the financial statements.

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

There are 15 total active members in the plan. Benefits and eligibility for members are established through the collective bargaining agreements.

The District's post-retirement healthcare plan was established in accordance with Oregon Revised Statutes (ORS) 243.303. ORS stipulate that for the purpose of establishing healthcare premiums, the rate must be based on all plan members, including both active employees and retirees. The difference between retiree claims costs, which because of the effect of age is generally higher in comparison to all plan members, and the amount of retiree healthcare premiums represents the District's implicit employer contribution.

*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.

*Annual OPEB Cost and Net OPEB Asset* - The District's annual other post-employment benefit cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance within the parameters of GASB 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



7. OTHER POST-EMPLOYMENT BENEFITS (OPEBs) (Cont'd)

unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the OPEB obligation at the end of the year:

	2024	2023	2022	2021
Actual Contribution	\$ -	\$ -	\$ -	\$ -
Actual Expense	(37,943)	(26,319)	(16,440)	(28,832)
Excess Contribution	(37,943)	(26,319)	(16,440)	(28,832)
Annual Required Contribution	39,431	37,942	6,832	4,890
Actual Expense	(37,943)	(26,319)	(16,440)	(28,832)
Net Annual OPEB (ARC-Actual Expense)	(1,488)	11,623	9,608	23,942
Net Increase in OPEB Asset	(39,431)	(37,942)	(6,832)	(4,890)
Net Assets at Beginning of Year	153,202	191,144	197,976	202,866
	<u>\$ 113,771</u>	<u>\$ 153,202</u>	<u>\$ 191,144</u>	<u>\$ 197,976</u>

7. OTHER POST-EMPLOYMENT BENEFITS (OPEBs) (Cont'd)

The District's annual OPEB cost, the contribution, the percentage of annual OPEB cost contributed to the plans, and the net OPEB obligation for 2024 and 2023, were as follows:

Fiscal Year Ended June 30	Annual OPEB Cost	Prior Year and Current Year Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Asset
2017	\$ 4,353	\$ -	0%	\$ 208,686
2018	\$ 1,369	\$ -	0%	\$ 207,317
2019	\$ 2,257	\$ -	0%	\$ 205,060
2020	\$ 2,194	\$ -	0%	\$ 202,866
2021	\$ 4,890	\$ -	0%	\$ 197,976
2022	\$ 6,832	\$ -	0%	\$ 191,144
2023	\$ 37,942	\$ -	0%	\$ 153,202
2024	\$ 39,431	\$ -	0%	\$ 113,771

*Actuarial Methods and Assumptions.* The actuarial cost method used to determine the cost and liabilities for this plan was the aggregate cost method. Under this method, the unfunded value of all benefits expected to be paid from the plan is spread over the expected working career of all participants in such a way that annual costs are expected to remain level.

In the June 30, 2023 actuarial valuation, (the last actuarial valuation performed) the entry age actuarial cost method was used. It is not deemed necessary to continue to have the actuarial valuation completed each year due to the cost to benefit valuation of the information it would provide compared to the current method of having the District's CFO perform the calculation. The original actuarial assumptions included a discount rate of 1% and a 100% assumption of participants who elect medical coverage at retirement. They also assume medical and prescription drug costs would increase at 5% inflation for the current year, and future years. The demographic assumptions, such as mortality rates, disability incidence rates, retirement rates, and withdrawal rates, are the same as those used by Oregon PERS for School Districts.

8. CLAIMS AND LITIGATION

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts, if any, or expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the District expects such amounts, if any to be immaterial.

Management has represented that here are no contingent liabilities that require disclosure or recognition in accordance with FASB Statement No. 5. Such contingent liabilities would include, but would not be confined to: notes or accounts receivable which have been discounted; pending suits; proceedings, hearings, or negotiations possibly involving retroactive adjustments; unsatisfied judgments or claims; taxes in dispute; endorsements or guarantees; and options.

9. RISK

To reduce the risk of loss from liability, fire, theft, accident, medical costs, errors and omissions, the District maintains various commercial insurance. No settlements exceeded insurance coverage in each of the three preceding years.

10. INTERFUND TRANSFERS

The transfers between funds were operational in nature. The following is a summary of interfund transfers reported in the fund financial statements:

	<u>INTERFUND</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 300,000	\$ 45,000
General Svcs Fund	-	80,000
Grants Project Fund	-	300,000
Early Intervention Fund	-	-
Facility Maintenance Fund	15,000	625,260
FF&C Series Fund	625,260	-
Capital Improvement Fund	-	73,145
Software Fund	80,000	
Vehicle Fund	50,000	
Facility Reserve Fund	53,145	-
	<u>\$ 1,123,405</u>	<u>\$ 1,123,405</u>

11. GASB STATEMENT NO. 54

GASB Statement 54 requires analysis and presentation of fund balance in five categories. The fund balance categories are:

- Non-Spendable – Includes items not immediately converted to cash, such as prepaid items and inventory.
- Restricted – Includes items that are restricted by external creditors, grantors or contributors, or restricted by legal constitutional provisions.
- Committed – Includes items committed by the District's Board of Education, by formal board action.
- Assigned – Includes items assigned for specific uses, authorized by the District's

Douglas Education Service District

Notes to

Financial Statements

at

June 30, 2024

11. GASB STATEMENT NO. 54 (Cont'd)

Superintendent and/or Director of Finance Operations.

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

Below is a schedule of ending fund balance, based on GASB Statement No. 54

	General Fund	Federal Sourced Funds	Grant Fund	Early Intervention Fund	Early Learning Fund	Reimbursement Fund	FF & C Series Fund	LGBTQ Fund	Student Investment Fund	High School Success Fund	Debt Service Fund	Facility Maintenance Fund	Total Governmental Funds
<b>Fund Balances:</b>													
<u>Restricted:</u>													
Federal Sourced Funds	\$ -	\$ 27,146	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,146
Grant Fund	-	-	1,891,062	-	-	-	-	-	-	-	-	-	1,891,062
Early Intervention	-	-	-	1,269,980	-	-	-	-	-	-	-	-	1,269,980
Early Learning	-	-	-	-	509,931	-	-	-	-	-	-	-	509,931
Reimbursement	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Fund	-	-	-	-	-	-	1,716	-	-	-	-	-	1,716
LGBTQ	-	-	-	-	-	-	-	1,210,316	-	-	-	-	1,210,316
Capital Improvement Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Student Investment Fund	-	-	-	-	-	-	-	-	534,824	-	-	-	534,824
High School Success	-	-	-	-	-	-	-	-	-	1,674	-	-	1,674
	-	27,146	1,891,062	1,269,980	509,931	-	1,716	1,210,316	534,824	1,674	-	-	5,446,649
<u>Assigned to:</u>													
Debt Service Fund	-	-	-	-	-	-	-	-	-	-	171,217	-	171,217
Facility Maintenance Fund	-	-	-	-	-	-	-	-	-	-	-	426,640	426,640
	-	-	-	-	-	-	-	-	-	-	171,217	426,640	597,857
<u>Unassigned:</u>	3,779,255	-	-	-	-	111,502	-	-	-	-	-	-	3,890,757
<b>Total Fund Balances</b>	<u>\$3,779,255</u>	<u>\$ 27,146</u>	<u>\$ 1,891,062</u>	<u>\$ 1,269,980</u>	<u>\$ 509,931</u>	<u>\$ 111,502</u>	<u>\$ 1,716</u>	<u>\$ 1,210,316</u>	<u>\$ 534,824</u>	<u>\$ 1,674</u>	<u>\$ 171,217</u>	<u>\$ 426,640</u>	<u>\$ 9,935,263</u>

GASB 54 implementation required Board approved action to authorize commitments of fund balance. There were no commitments made for the last fiscal year.

The Board of Education also authorized the Superintendent and the Business Manager to make assignments of ending fund balance. Assignments of fund balance can be done at any time, including after the fiscal year-end date.

Finally, GASB 54 requires a spending policy, as it related to ending fund balance. The spending policy states in what order fund balance categories are spent. The Board of Education approved the following fund balance order of spending policy:

1. Restricted Fund Balance
2. Committed Fund Balance
3. Assigned Fund Balance
4. Unassigned Fund Balance

12. TAX ABATEMENT (GASB 77)

Douglas County, Oregon has entered into tax abatement programs with businesses that operate and/or own property within the country. These programs reduce the amount of property taxes assessed and it results in Douglas Education Service District not receiving \$28,207 in property tax revenue for 2022-2023. However, the District's tax decrease from property tax abatement is offset with an increase from state school support effectively making a zero-net effect in funding.

13. SUBSEQUENT EVENTS

Management of the District has evaluated events and transactions occurring after June 30, 2024 through the date the financial statements were available for issuance, for recognition auditor disclosure in the financial statements. As of January 15, 2024 there no reportable subsequent events.



## Supplementary Information

**DOUGLAS EDUCATION SERVICE DISTRICT****Budgetary Comparison Schedule for the General Fund****For the Year Ended June 30, 2024**

	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Over (Under) Budget</u>
<b>REVENUES:</b>				
Local Sources:				
Tax Levy-Current Year & Offsets	\$ 5,380,532	\$ 4,890,400	\$ 4,890,400	\$ 490,132
Tax Levy-Prior Years	141,549	150,000	150,000	(8,451)
Tax Levy-Property Sales/TaxLein	6,876	5,000	5,000	1,876
Payments in Lieu of Property Taxes	6,191	20,000	20,000	(13,809)
Earnings on Investments	294,187	50,000	50,000	244,187
Services Provided Other Districts	1,624,816	1,607,277	1,607,277	17,539
Recovery of Prior Year Expenditures	16,261	10,000	10,000	6,261
Services Provided to Other Funds	158,200	289,752	289,752	(131,552)
Fees Charged to Grants	1,942,772	1,500,000	\$ 1,500,000	442,772
Miscellaneous	19,849	26,000	26,000	(6,151)
Total Local Sources	<u>9,591,233</u>	<u>8,548,429</u>	<u>8,548,429</u>	<u>1,042,804</u>
State Sources:				
State School Fund-General Support	2,215,588	2,436,544	2,436,544	(220,956)
Other Restricted Grants-In-Aid	-	-	-	-
Total State Sources	<u>2,215,588</u>	<u>2,436,544</u>	<u>2,436,544</u>	<u>(220,956)</u>
Total Revenues	<u>11,806,821</u>	<u>10,984,973</u>	<u>10,984,973</u>	<u>821,848</u>
<b>EXPENDITURES: Schedule C-2</b>	<u>12,370,329</u>	<u>12,757,460</u>	<u>12,439,136</u>	<u>(68,807)</u>
Excess of Revenues Over (Under) Expenditures	(563,508)	(1,772,487)	(1,454,163)	890,655
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer In	300,000	366,000	366,000	(66,000)
Equipment Replacement Apportionment of Funds	820	-	-	-
Total Other Financing Sources	<u>300,820</u>	<u>366,000</u>	<u>366,000</u>	<u>(66,000)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources	(262,688)	(1,406,487)	(1,088,163)	825,475
<b>FUND BALANCE, June 30 2023</b>	<u>4,041,943</u>	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,041,943</u>
<b>FUND BALANCE, June 30, 2024</b>	<u>\$ 3,779,255</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,779,255</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**

**Budgetary Comparison of General Fund Expenditures  
For the Year Ended June 30, 2024**

	Salaries	Employees Benefits	Purchased Services	Supplies and Materials
<b>INSTRUCTION:</b>				
Regular Programs:				
Learning Centers - Complex Needs	\$ 225,170	\$ 127,679	\$ 7,498	\$ 544
Treatment and Habilitation	378,889	239,524	7,047	3,279
Total Instruction	604,059	367,203	14,545	3,823
<b>SUPPORT SERVICES:</b>				
Students:				
Nursing Services	400,853	248,355	34,836	849
Psychological Testing Services	99,942	63,956	2,453	-
Speech Pathology Services	1,447,439	868,406	878,389	31,306
Other Speech Pathology and Audiology Services	33,867	24,126	471	-
Other Student Treatment Services	221,935	105,817	157,832	809
Service Direction, Student Support Services	86,669	52,988	109,496	1,888
Total Students	2,290,705	1,363,648	1,183,477	34,852
Instructional Staff:				
Improvement of Instruction Services	166,169	106,607	42,303	1,932
Service Area Direction	72,783	35,047	11,948	30,645
Educational Services - Other	-	-	11,417	76
Educational Media Services	-	-	-	204
Instructional Staff Development	-	-	5,750	-
Total Instructional Staff	238,952	141,654	71,418	32,857
General Administration:				
Board of Education Services	-	-	76,220	10,295
Office of the Superintendent	215,371	125,249	52,232	16,149
Total General Administration	215,371	125,249	128,452	26,444
School Administration:				
Other support Services-School Administration				
Business:				
Fiscal Services	703,014	408,326	63,820	13,057
Warehousing and Distributing Services	13,657	5,947	1,281	4,665
Total Business	716,671	414,273	65,101	17,722
Central Activities:				
Information Technology	197,832	94,127	9,825	3,465
Staff Services	464,681	288,967	58,145	51,142
Technology Services	676,525	457,325	106,177	374,734
Total Central Activities	1,339,038	840,419	174,147	429,341
Total Supporting Services	4,800,737	2,885,243	1,622,595	541,216
<b>ENTERPRISE &amp; COMMUNITY SERVICES:</b>				
Community Services	59,189	35,806	12,196	917
Total Enterprise and Community Services	59,189	35,806	12,196	917
Operating Transfer Out	-	-	-	-
Apportionment of Funds by ESD	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-
<b>CONTINGENCIES:</b>				
Operating Contingency	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,463,985</b>	<b>\$ 3,288,252</b>	<b>\$ 1,649,336</b>	<b>\$ 545,956</b>
<b>(1) Level of Budget Appropriation</b>				

Capital Outlay	Other	Transfers	Total Actual	Original Budget	Final Budget	Over (Under) Budget
\$ -	\$ 4	\$ -	\$ 360,895			
-	-	-	628,739			
-	4	-	989,634	\$ 750,903	\$ 850,903	(1) \$ 138,731
-	977	-	685,870			
-	-	-	166,351			
-	1,837	-	3,227,377			
-	-	-	58,464			
-	-	-	486,393			
-	1,183	-	252,224			
-	3,997	-	4,876,679			
-	460	-	317,471			
-	-	-	150,423			
-	-	-	11,493			
-	-	-	204			
-	-	-	5,750			
-	460	-	485,341			
-	21,920	-	108,435			
-	26,387	-	435,388			
-	48,307	-	543,823			
-	-	-	-			
-	4,190	-	1,192,407			
-	-	-	25,550			
-	4,190	-	1,217,957			
-	115	-	305,364			
-	12,083	-	875,018			
-	150	-	1,614,911			
-	12,348	-	2,795,293			
-	69,302	-	9,919,093	9,752,847	9,582,847	336,246
-	299	-	108,407	39,000	109,000	(1) (593)
-	299	-	108,407	39,000	109,000	(593)
-	-	125,000	125,000	45,000	45,000	80,000
-	-	1,228,195	1,228,195	1,169,710	1,169,710	58,485
-	-	1,353,195	1,353,195	1,214,710	1,214,710	138,485
-	-	-	-	1,000,000	790,676	(790,676)
\$ -	\$ 69,605	\$ 1,353,195	\$ 12,370,329	\$ 12,757,460	\$ 12,439,136	\$ (68,807)

**DOUGLAS EDUCATION SERVICE DISTRICT****Budgetary Comparison Schedule for the Federal Sourced Grants Fund****For the Year Ended June 30, 2024**

	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Over (Under) Budget</u>
<b>REVENUES:</b>				
<b>Federal Sources:</b>				
Restricted Revenue From the Federal Government Through the State	\$ 8,369,612	\$ -	\$ -	\$ -
<b>Total Federal Sources</b>	<u>8,369,612</u>	<u>2,649,980</u>	<u>2,649,980</u>	<u>5,719,632</u>
<b>Total Revenues</b>	<u>8,369,612</u>	<u>2,649,980</u>	<u>2,649,980</u>	<u>5,719,632</u>
<b>EXPENDITURES: Schedule C-4</b>	<u>8,342,466</u>	<u>2,649,980</u>	<u>2,649,980</u>	<u>5,692,486</u>
Excess of Revenues Over (Under) Expenditures	27,146	-	-	27,146
Excess of Revenues Over (Under) Expenditures and Other Financing Sources	27,146	-	-	27,146
<b>FUND BALANCE, June 30 2023</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, June 30, 2024</b>	<u>\$ 27,146</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,146</u>
(1) Level of Budget Appropriation				

**DOUGLAS EDUCATION SERVICE DISTRICT****Budgetary Comparison of Federal Sourced Grants Fund Expenditures****For the Year Ended June 30, 2024**

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>
<b>INSTRUCTION:</b>				
Special Programs:				
Early Intervention	\$ 2,220,321	\$ 336,927	\$ -	\$ -
Designated Programs	11,321	4,339	19,229	35,485
Total Instruction	<u>2,231,642</u>	<u>341,266</u>	<u>19,229</u>	<u>35,485</u>
<b>SUPPORT SERVICES:</b>				
Students:				
Attendance & Social Work Services	105,941	67,996	10,296	12,778
Guidance Services	106,809	66,006	46,282	1,414
Other Student Treatment Service	903,765	496,458	374,341	8,020
Service Direction	40,371	24,681	148	250
Total Students	<u>1,156,886</u>	<u>655,141</u>	<u>431,067</u>	<u>22,462</u>
Instructional Staff:				
Improvement of Instruction Services	84,233	26,716	62,022	40,777
Instructional Staff Development	304,029	178,277	159,293	109,300
Total Instructional Staff	<u>388,262</u>	<u>204,993</u>	<u>221,315</u>	<u>150,077</u>
Central Activities:				
Direction of Central Support Services	101,827	64,754	6,354	16,486
Total Central Activities	<u>101,827</u>	<u>64,754</u>	<u>6,354</u>	<u>16,486</u>
Total Support Services	<u>1,646,975</u>	<u>924,888</u>	<u>658,736</u>	<u>189,025</u>
<b>ENTERPRISE &amp; COMMUNITY SERVICES:</b>				
Community Services	<u>403,131</u>	<u>239,098</u>	<u>101,281</u>	<u>19,143</u>
<b>TRANSFERS:</b>				
Transfers of Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OPERATING CONTINGENCY</b>				
Planned Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 4,281,748</u>	<u>\$ 1,505,252</u>	<u>\$ 779,246</u>	<u>\$ 243,653</u>

(1) Level of Budget Appropriation

Capital Outlay	Other Objects	Transfers	Total Actual	Original Budget	Final Budget	Over (Under) Budget
\$ -	\$ -	\$ -	\$ 2,557,248	\$ -	\$ -	\$ -
-	6,109	-	76,483	-	-	-
-	6,109	-	2,633,731	0	0	(1) 2,633,731
-	10,723	-	207,734	-	-	-
-	15,868	-	236,379	-	-	-
-	-	-	1,782,584	-	-	-
-	5,891	-	71,341	-	-	-
-	32,482	-	2,298,038	-	-	-
5,154	5,363	-	224,265	-	-	-
-	95,461	-	846,360	-	-	-
5,154	100,824	-	1,070,625	-	-	-
-	189,850	-	379,271	-	-	-
-	189,850	-	379,271	-	-	-
5,154	323,156	-	3,747,934	2,649,980	2,649,980	(1) 1,097,954
-	80,450	-	843,103	-	-	(1) 843,103
-	-	1,117,698	1,117,698	-	-	1,117,698
-	-	-	-	-	-	(1) -
\$ 5,154	\$ 409,715	\$ 1,117,698	\$ 8,342,466	\$ 2,649,980	\$ 2,649,980	\$ 5,692,486

**DOUGLAS EDUCATION SERVICE DISTRICT****Budgetary Comparison Schedule for the Grants & Projects Fund**

For the Year Ended June 30, 2024

	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Over (Under) Budget</u>
<b>REVENUES:</b>				
Local Sources:				
Tuition from Individuals	\$ 71,238	\$ -	\$ -	\$ -
Contributions from Donations & Private Sources	676,663			
Services Provided Other Funds	103,495			
Services Provided Other Local Education Agencies	810,393			
Miscellaneous Income	54,310			
Total Local Sources	<u>1,716,099</u>	<u>1,764,111</u>	<u>1,764,111</u>	<u>(48,012)</u>
Intermediate Sources:				
Other Intermediate Sources	302,936			
Assessment & Testing Other Governmental	1,081,679			
Total Intermediate Sources	<u>1,384,615</u>	<u>1,736,269</u>	<u>1,736,269</u>	<u>(351,654)</u>
State Sources:				
Other Restricted Grants In-aid	9,043,710			
Revenue for/on Behalf of the District	4,359,113	-	-	4,359,113
Total State Sources	<u>13,402,823</u>	<u>2,705,215</u>	<u>2,705,215 (1)</u>	<u>10,697,608</u>
Federal Sources:				
Restricted Revenue From the Federal Government Through the State	600,625			
Total Federal Sources	<u>600,625</u>	<u>3,106,284</u>	<u>3,106,284</u>	<u>(2,505,659)</u>
Total Revenues	<u>17,104,162</u>	<u>9,311,879</u>	<u>9,311,879</u>	<u>7,792,283</u>
EXPENDITURES: Schedule C-6	<u>20,017,798</u>	<u>27,465,951</u>	<u>29,451,029</u>	<u>(9,433,231)</u>
Excess of Revenues Over (Under) Expenditures	(2,913,636)	(18,154,072)	(18,154,072)	17,225,514
OTHER FINANCING SOURCES (USES):				
Operating Transfer In	-	16,923,000	16,923,000	(16,923,000)
Operating Transfer (Out)	-	(1,911,491)	(1,911,491)	(1,911,491)
Total Other Financing Sources	-	15,011,509	15,011,509	(18,834,491)
Excess of Revenues Over (Under) Expenditures and Other Financing Sources	(2,913,636)	(3,142,563)	(3,142,563)	(1,608,977)
FUND BALANCE, June 30 2023	<u>4,805,105</u>	<u>3,142,563</u>	<u>3,142,563</u>	<u>1,662,542</u>
Equity Transfer Out	(407)			
FUND BALANCE, June 30, 2024	<u>\$ 1,891,062</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 53,565</u>
(1) Level of Budget Appropriation				



**DOUGLAS EDUCATION SERVICE DISTRICT**

**Budgetary Comparison of Grants & Projects Fund Expenditures**

**For the Year Ended June 30, 2024**

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>
<b>INSTRUCTION:</b>				
Special Programs:				
Early Intervention	\$ 5,015,215	\$ 4,064,713	\$ 2,686,094	\$ 129,767
Alternative Education	570,073	368,161	26,411	43,004
Designated Programs	123,277	79,932	5,329	7,546
Total Instruction	<u>5,708,565</u>	<u>4,512,806</u>	<u>2,717,834</u>	<u>180,317</u>
<b>SUPPORT SERVICES:</b>				
Students:				
Attendance & Social Work Services	-	-	12,878	1,280
Guidance Services	96,427	57,740	5,230	230
Health Services	23,368	14,727	409	4,111
Other Student Treatment Service	625,800	357,742	10,244	-
Service Direction	82,218	50,780	1,160	10,840
Total Students	<u>827,813</u>	<u>480,989</u>	<u>29,921</u>	<u>16,461</u>
Instructional Staff:				
Improvement of Instruction Services	460,481	265,382	543,527	67,393
Assessment and Testing	-	-	-	-
Instructional Staff Development	409,941	197,317	156,399	26,872
Total Instructional Staff	<u>870,422</u>	<u>462,699</u>	<u>699,926</u>	<u>94,265</u>
Business & Operations:				
Operations & Maintenance	48,964	38,022	3,073	-
Total Business	<u>48,964</u>	<u>38,022</u>	<u>3,073</u>	<u>-</u>
Central Activities:				
Administrators	43,577	23,884	371	2,542
Technology Services	103,025	49,376	3,295	50,060
Total Central Activities	<u>146,602</u>	<u>73,260</u>	<u>3,666</u>	<u>52,602</u>
Total Support Services	<u>1,893,801</u>	<u>1,054,970</u>	<u>736,586</u>	<u>163,328</u>
<b>ENTERPRISE &amp; COMMUNITY SERVICES:</b>				
Community Services	<u>444,656</u>	<u>189,629</u>	<u>138,064</u>	<u>100,560</u>
<b>TRANSFERS:</b>				
Transfers of Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OPERATING CONTINGENCY</b>				
Planned Reserve	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 8,047,022</u>	<u>\$ 5,757,405</u>	<u>\$ 3,592,484</u>	<u>\$ 444,205</u>

(1) Level of Budget Appropriation

Capital Outlay	Other Objects	Transfers	Total Actual	Original Budget	Final Budget	Over (Under) Budget
\$ 12,080	\$ 1,472,771	\$ -	\$ 13,380,640	\$ -	\$ -	\$ -
-	91,449		1,099,098			
-	19,601		235,685			
<u>12,080</u>	<u>1,583,821</u>	<u>-</u>	<u>14,715,423</u>	<u>19,068,227</u>	<u>19,068,227</u>	<u>(1) (4,352,804)</u>
-	639		14,797			
-	76,829		236,456			
-	-	-	42,615			
-	-		993,786			
-	-	-	144,998			
<u>-</u>	<u>77,468</u>	<u>-</u>	<u>1,432,652</u>			
16,239	104,903		1,457,925			
-	-		-			
-	1,935		792,464			
<u>16,239</u>	<u>106,838</u>	<u>-</u>	<u>2,250,389</u>			
-	-		90,059			
<u>-</u>	<u>-</u>	<u>-</u>	<u>90,059</u>			
-	-		70,374			
67,335	210		273,301			
<u>67,335</u>	<u>210</u>	<u>-</u>	<u>343,675</u>			
83,574	184,516	-	4,116,775	6,826,129	7,245,478	(1) (3,128,703)
235	12,456	-	885,600	1,343,052	1,343,052	(1) (457,452)
-	-	300,000	300,000	1,911,491	1,565,729	(1,265,729)
-	-		-	228,543	228,543	(1) (228,543)
<u>\$ 95,889</u>	<u>\$ 1,780,793</u>	<u>\$ 300,000</u>	<u>\$ 20,017,798</u>	<u>\$ 29,377,442</u>	<u>\$ 29,451,029</u>	<u>\$ (9,433,231)</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**

**Budgetary Comparison for the Regional EI/ECSE Fund**

**For the Year Ended June 30, 2024**

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>	<u>Capital Outlay</u>	<u>Other Objects</u>
REVENUES:						
State Sources:						
Restricted Grants In-aid:						
Other State Grants						
EI/ECSE State						
Total State Sources						
Federal Sources:						
Restricted Through the State						
from Federal Government						
EI/ECSE Federal						
Total Federal Sources						
TOTAL REVENUES						
EXPENDITURES:						
Support Services:						
Instructional Staff:						
Improvement of Instructional Staff	<u>\$ 104,146</u>	<u>\$ 88,253</u>	<u>\$ 88,483</u>	<u>\$ 4,792</u>	<u>\$ -</u>	<u>\$ 29,561</u>
Excess of Revenues Over (Under) Expenditures						
OTHER FINANCING SOURCES:						
Operating Transfers (In)/Out						
Apportionment of Funds by ESD						
Total Other Financing Sources						
Excess of Revenues Over (Under) Expenditures and Other Financing Sources						
FUND BALANCE, June 30 2023						
FUND BALANCE, June 30, 2024						
(1) Level of Budget Appropriation						

<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Over (Under) Budget</u>
.			
\$ 2,677,938	\$ 5,790,958	\$ 5,790,958	\$ (3,113,020)
4,756,519	16,000,000	16,000,000	(11,243,481)
<u>7,434,457</u>	<u>21,790,958</u>	<u>21,790,958</u>	<u>(14,356,501)</u>
-	2,750,000	2,750,000	(2,750,000)
-	<u>2,750,000</u>	<u>2,750,000</u>	<u>(2,750,000)</u>
<u>7,434,457</u>	<u>24,540,958</u>	<u>24,540,958</u>	<u>(17,106,501)</u>
<u>315,235</u>	<u>326,958</u>	<u>326,958</u>	<u>(11,723)</u>
7,119,222	24,214,000	24,214,000	(17,094,778)
-	15,644,000	15,644,000	
5,911,831	9,070,000	9,070,000	
<u>5,911,831</u>	<u>24,714,000</u>	<u>24,714,000</u>	(1) <u>(18,802,169)</u>
1,207,391	(500,000)	(500,000)	(35,896,947)
<u>62,589</u>	<u>500,000</u>	<u>500,000</u>	<u>(437,411)</u>
<u>\$ 1,269,980</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (36,334,358)</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**

**Budgetary Comparison for the Early Learning Hub Fund**

**For the Year Ended June 30, 2024**

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>
<b>REVENUES:</b>				
Local Sources:				
Tuition from Individuals				
Contributions from Donations & Private Sources				
Total Local Sources				
Intermediate Sources:				
Other Intermediate Sources				
State Sources:				
Restricted Grants In-aid:				
ELH/Pre-K State				
Total State Sources				
Federal Sources:				
Restricted Through the State				
from Federal Government				
EI/ECSE Federal				
Total Federal Sources				
<b>TOTAL REVENUES</b>				
<b>EXPENDITURES:</b>				
Enterprise and Community Services:				
Community Services	<u>\$     678,996</u>	<u>\$     439,164</u>	<u>\$     181,171</u>	<u>\$      32,505</u>
Excess of Revenues Over (Under) Expenditures				
Excess of Revenues Over (Under) Expenditures and Other Financing Sources				
<b>FUND BALANCE, June 30 2023</b>				
<b>FUND BALANCE, June 30, 2024</b>				
(1) Level of Budget Appropriation				

<u>Capital Outlay</u>	<u>Other Objects</u>	<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Over (Under) Budget</u>
		\$ 12,090	\$ -	\$ -	\$ -
		206,409			
		<u>218,499</u>	<u>142,600</u>	<u>142,600</u>	<u>75,899</u>
		53,883			
		<u>53,883</u>			<u>53,883</u>
		1,156,541	2,023,094	2,023,094	(866,553)
		<u>1,156,541</u>	<u>2,023,094</u>	<u>2,023,094</u>	<u>(866,553)</u>
		-	37,675	37,675	(37,675)
		<u>-</u>	<u>37,675</u>	<u>37,675</u>	<u>(37,675)</u>
		1,428,923	2,203,369	2,203,369	(774,446)
<u>\$ -</u>	<u>\$ 62,756</u>	<u>1,394,592</u>	<u>2,482,007</u>	<u>3,232,702</u>	<u>(1,838,110)</u>
		34,331	(278,638)	(1,029,333)	1,063,664
		34,331	(278,638)	(1,029,333)	1,063,664
		<u>475,600</u>	<u>331,575</u>	<u>331,575</u>	<u>144,025</u>
		<u>\$ 509,931</u>	<u>\$ 52,937</u>	<u>\$ -</u>	<u>\$ 1,207,689</u>

**DOUGLAS EDUCATION SERVICE DISTRICT****Budgetary Comparison for the Reimbursement Fund****For the Year Ended June 30, 2024**

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>	<u>Other Objects</u>
<b>REVENUES:</b>					
Local Sources:					
Contributions from Donations & Private Sources					
Services Other Districts Within State					
Miscellaneous Revenue					
Total Local Sources					
<b>EXPENDITURES:</b>					
Support Services:					
Instructional Staff:					
Guidance Services	\$ 35,243	\$ 15,215	\$ 3,886	\$ 22	\$ -
Nurse Services	260,673	130,845	5,265	739	-
Psychological Services	180,066	102,613	9,873	8,585	3,252
Speech Services	1,927	808	-	-	-
Other Student Treatment Services	352,104	238,102	103,590	1,975	-
Service Direction	38,086	23,072	-	-	-
Improvement of Instruction Services	3,339	2,328	36	-	5,139
Assessment and Testing	60,832	42,205	2,733	-	-
Total Support Services Expenditures	<u>932,270</u>	<u>555,188</u>	<u>125,383</u>	<u>11,321</u>	<u>8,391</u>
<b>TOTAL EXPENDITURES</b>	<u><b>\$ 932,270</b></u>	<u><b>\$ 555,188</b></u>	<u><b>\$ 125,383</b></u>	<u><b>\$ 11,321</b></u>	<u><b>\$ 8,391</b></u>
 Excess of Revenues Over (Under) Expenditures					
 <b>OPERATING CONTINGENCY</b> Planned Reserve					
 Excess of Revenues Over (Under) Expenditures and Other Financing Sources					
 FUND BALANCE, June 30 2023					
 FUND BALANCE, June 30, 2024					
 (1) Level of Budget Appropriation					

<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Over (Under) Budget</u>
\$ 200,000	\$ 558,500	\$ 558,500	\$ -
1,190,052	1,128,701	1,128,701	61,351
40,000	20,000	20,000	20,000
<u>1,430,052</u>	<u>1,707,201</u>	<u>1,707,201</u>	<u>81,351</u>
54,366			
397,522			
304,389			
2,735			
695,771			
61,158			
10,842			
<u>105,770</u>			
<u>1,632,553</u>	<u>2,309,045</u>	<u>2,309,045</u>	<u>(1) (676,492)</u>
<u>1,632,553</u>	<u>2,309,045</u>	<u>2,309,045</u>	<u>(1) (676,492)</u>
(202,501)	(601,844)	(601,844)	399,343
<u>-</u>	<u>10,929</u>	<u>10,929</u>	<u>(10,929)</u>
(202,501)	(612,773)	(612,773)	399,343
<u>314,003</u>	<u>612,773</u>	<u>612,773</u>	<u>(298,770)</u>
<u>\$ 111,502</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 100,573</u>



**DOUGLAS EDUCATION SERVICE DISTRICT**

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Actual and Budget  
Facility Maintenance Fund

For the Year Ended June 30, 2024

	Salaries	Employee Benefits	Purchased Services	Supplies and Materials	Capital Outlay	Other Objects	Actual	Original & Final Budget	& Final Budget	Over (Under) Budget
<b>REVENUES:</b>										
Local Sources:										
Facility Usage							\$ 10,103	\$ -	\$ -	\$ -
Services Provided Other Funds							990,433	1,026,900	-	(36,467)
Total Local Sources							<u>1,000,536</u>	<u>1,026,900</u>	<u>1,026,900</u>	<u>(36,467)</u>
<b>EXPENDITURES:</b>										
Support Services:										
Building Acquisition, Construction, and Improvement	\$ 132,627	\$ 84,461	\$ 203,604	\$ 27,794	\$ 19,549	\$ 42,595	510,630	585,791	585,791	(75,161)
Total Support Services	<u>132,627</u>	<u>84,461</u>	<u>203,604</u>	<u>27,794</u>	<u>19,549</u>	<u>42,595</u>	<u>510,630</u>	<u>585,791</u>	<u>585,791</u>	<u>(75,161)</u>
Total Expenditures	<u>\$ 132,627</u>	<u>\$ 84,461</u>	<u>\$ 203,604</u>	<u>\$ 27,794</u>	<u>\$ 19,549</u>	<u>\$ 42,595</u>	<u>510,630</u>	<u>585,791</u>	<u>585,791</u>	<u>(75,161)</u>
Excess of Revenues Over (Under) Expenditures							489,906	441,109	441,109	38,694
<b>OTHER FINANCING SOURCES (USES):</b>										
Operating Transfer Out							(625,260)	(625,260)	(625,260)	-
Operating Transfer In							15,000	15,000	15,000	-
Total Other Financing Sources (Uses)							<u>(610,260)</u>	<u>(610,260)</u>	<u>(610,260)</u>	<u>-</u>
OPERATING CONTINGENCY Planned Reserve							-	434,803	434,803	434,803
Excess of Revenues Over (Under) Expenditures and Other Financing Sources							(120,354)	(603,954)	(603,954)	483,600
FUND BALANCE, June 30 2023							<u>546,994</u>	<u>325,000</u>	<u>325,000</u>	<u>-</u>
FUND BALANCE, June 30, 2024							<u>\$ 426,640</u>	<u>\$ (278,954)</u>	<u>\$ -</u>	<u>\$ 483,600</u>

(1) Level of Budget Appropriation

**DOUGLAS EDUCATION SERVICE DISTRICT****Budgetary Comparison for the LGBTQ Fund**

For the Year Ended June 30, 2024

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>	<u>Capital Outlay</u>	<u>Other Objects</u>
REVENUES:						
Local Sources:						
Miscellaneous Donations						
Total Local Sources						
State Sources:						
State Revenue						
Total State Sources						
TOTAL REVENUES						
EXPENDITURES:						
Support Services:						
Instructional Staff:						
Service Direction	\$ -	\$ -	\$ 4,728	\$ 1,716	\$ -	\$ -
Instructional Staff Development	54,214	35,171	66,348	8,573	-	7,736
Office of Superintendent Services	-	-	5,000	-	-	-
Total Support Services Expenditures	<u>54,214</u>	<u>35,171</u>	<u>76,076</u>	<u>10,289</u>	<u>-</u>	<u>7,736</u>
Enterprise and Community Services						
Community Services	<u>28,450</u>	<u>20,451</u>				
Total Enterprise and Community Services	<u>28,450</u>	<u>20,451</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 82,664</u>	<u>\$ 55,622</u>	<u>\$ 76,076</u>	<u>\$ 10,289</u>	<u>\$ -</u>	<u>\$ 7,736</u>
Excess of Revenues Over (Under) Expenditures						
Excess of Revenues Over (Under) Expenditures and Other Financing Sources						
FUND BALANCE, June 30 2023						
FUND BALANCE, June 30, 2024						
(1) Level of Budget Appropriation						

<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Over (Under) Budget</u>
\$ 20,000	\$ 7,600	\$ 7,600	\$ 12,400
<u>20,000</u>	<u>7,600</u>	<u>7,600</u>	<u>12,400</u>
1,417,703	243,000	243,000	1,174,703
<u>1,417,703</u>	<u>243,000</u>	<u>243,000</u>	<u>1,174,703</u>
<u>1,437,703</u>	<u>250,600</u>	<u>250,600</u>	<u>1,187,103</u>
6,444			
172,042			
5,000			
<u>183,486</u>	<u>250,600</u>	<u>250,600</u>	<u>(67,114)</u>
48,901			
<u>48,901</u>			
<u>232,387</u>	<u>250,600</u>	<u>250,600</u>	<u>(18,213)</u>
1,205,316	-	-	1,205,316
1,205,316	-	-	1,205,316
5,000	-	-	5,000
<u>\$ 1,210,316</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,210,316</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**

**Budgetary Comparison for the Student Investment Fund**

**For the Year Ended June 30, 2024**

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>	<u>Capital Outlay</u>	<u>Other Objects</u>
REVENUES:						
State Sources:						
State Revenue						
Total State Sources						
TOTAL REVENUES						
EXPENDITURES:						
Instruction						
Youth Corrections Education	\$ -	\$ -	\$ -	\$ 32,460	\$ -	\$ -
				32,460		
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 32,460	\$ -	\$ -
Excess of Revenues Over (Under) Expenditures						
Excess of Revenues Over (Under) Expenditures and Other Financing Sources						
FUND BALANCE, June 30 2023						
Equity Transfer						
FUND BALANCE, June 30, 2024						
(1) Level of Budget Appropriation						

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<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Over (Under) Budget</u>
\$ 566,877	\$ -	\$ -	\$ -
<u>566,877</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>566,877</u>	<u>-</u>	<u>-</u>	<u>566,877</u>
 32,460			
<u>32,460</u>			
<u>32,460</u>	<u>-</u>	<u>-</u>	<u>32,460</u>
 534,417	-	-	534,417
 534,417	-	-	534,417
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
407			
<u>\$ 534,824</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 534,417</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**

**Budgetary Comparison for the High School Success Fund**

**For the Year Ended June 30, 2024**

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>	<u>Capital Outlay</u>	<u>Other Objects</u>
REVENUES:						
State Sources:						
State Revenue						
Total State Sources						
TOTAL REVENUES						
EXPENDITURES:						
Support Services:						
Instructional Staff:						
Instructional Staff Development	\$ 8,259	\$ 3,225	\$ -	\$ -	\$ -	\$ -
Total Support Services Expenditures	8,259	3,225	-	-	-	-
TOTAL EXPENDITURES	\$ 8,259	\$ 3,225	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under) Expenditures						
Excess of Revenues Over (Under) Expenditures and Other Financing Sources						
FUND BALANCE, June 30 2023						
FUND BALANCE, June 30, 2024						
(1) Level of Budget Appropriation						

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<u>Actual</u>	<u>Original Budget</u>	<u>Final Budget</u>	<u>Over (Under) Budget</u>
<u>\$ 13,158</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>13,158</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>13,158</u>	<u>-</u>	<u>-</u>	<u>13,158</u>
 <u>11,484</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
<u>11,484</u>	<u>-</u>	<u>-</u>	<u>11,484</u>
<u>11,484</u>	<u>-</u>	<u>-</u>	<u>11,484</u>
 1,674	 -	 -	 1,674
 1,674	 -	 -	 1,674
 -	 -	 -	 -
<u>\$ 1,674</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,674</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**

Schedules of Required Supplementary Information  
 Relating to the Oregon Public Employees Retirement System Net Pension Liability  
 For the Fiscal Year Ended June 30, 2024

**Schedule of Proportionate Share of Net Pension Liability**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
OPERS net pension liability (asset) - calculated	\$ 18,730,685,800	\$ 15,312,006,649	\$ 11,966,480,213	\$ 21,823,439,162	\$ 17,297,804,986	\$ 15,148,682,951	\$ 13,480,038,072	\$ 15,012,321,763	\$ 5,741,461,073	\$ (2,266,714,469)
District's proportion of the net pension liability (asset)	0.13626679%	0.12717245%	0.11831698%	0.11840406	0.12197299%	0.12231093%	0.11610577%	0.12406504%	0.13063936%	0.13516762%
District's proportionate share of the net pension liability (asset)	\$ 25,898,318	\$ 19,472,654	\$ 14,158,378	\$ 25,839,838	\$ 21,098,406	\$ 18,528,495	\$ 15,651,102	\$ 18,625,043	\$ 7,500,608	\$ (3,063,864)
District's PERS covered payroll	\$ 19,839,282	\$ 15,735,339	\$ 13,353,996	\$ 13,148,324	\$ 13,997,392	\$ 13,330,797	\$ 12,514,688	\$ 11,743,885	\$ 11,010,780	\$ 9,902,184
District's proportionate share of the net pension liability (asset) as a percentage of it's PERS covered payroll	130.54%	123.75%	106.02%	196.53%	150.73%	138.99%	125.06%	158.59%	68.12%	-30.94%

**Schedule of Contributions**

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contributions	\$ 4,718,080	\$ 3,631,938	\$ 4,718,080	\$ 3,420,927	\$ 3,135,839	\$ 2,485,065	\$ 2,214,942	\$ 1,356,199	\$ 1,197,777	\$ 1,316,707
Contributions in relation to the contractually required contribution	\$ (4,718,080)	\$ (3,631,938)	\$ (4,718,080)	\$ (3,420,927)	\$ (3,135,839)	\$ (2,485,065)	\$ (2,214,942)	\$ (1,356,199)	\$ (1,197,777)	\$ (1,316,707)
Contribution deficiency (excess)			-		-	-	-	-	-	
District's PERS covered payroll	\$ 19,839,282	\$ 15,735,339	\$ 13,353,996	\$ 13,148,324	\$ 13,997,392	\$ 13,330,797	\$ 12,514,688	\$ 8,350,527	\$ 11,010,780	\$ 9,902,184
Contributions as a percentage of PERS covered payroll	23.78%	23.08%	35.33%	26.02%	22.40%	18.64%	17.70%	16.24%	\$0	NA

Note: The amounts presented for each fiscal year were determined as of June 30. Additional years will be added to the schedule as information becomes available until a 10 year trend has been compiled.



**DOUGLAS EDUCATION SERVICE DISTRICT**

## Required Supplementary Information

For the Fiscal Year Ended June 30, 2024

RHIASCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll
2024	0.05470109 %	(200,297)	\$ 19,839,282	(1.0) %
2023	0.06194324	(220,106)	13,516,660	(1.6)
2022	0.04699773	(161,390)	13,353,996	(1.2)
2021	0.12197299	(242,215)	13,148,324	(1.8)
2020	0.11840406	(188,390)	13,997,392	(1.3)
2019	0.09419465	(105,147)	13,330,797	(0.8)
2018	0.09325436	(38,919)	12,514,688	(0.3)
2017	0.09125974	24,783	11,743,865	0.2

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

## Other Supplementary Information

**DOUGLAS EDUCATION SERVICES DISTRICT**

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Actual and Budget  
FF & C Service Fund

For the Year Ended June 30, 2024

	<u>Other Objects</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
<b>REVENUES:</b>				
Local Sources				
Earnings on Investments		\$ -	\$ -	\$ -
Recovery of Prior Years Expense		-	-	-
Services Provided Other Funds		-	-	-
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Debt Service				
Debt Service - Principal	\$ 512,000	512,000	-	
Debt Service - Interest	112,771	112,771	-	
Total Debt Service	<u>624,771</u>	<u>624,771</u>	<u>625,062</u>	<u>(1) (291)</u>
<b>OTHER FINANCING SOURCES:</b>				
Long Term Debt Financing				
Operating Transfers In		625,260	625,062	198
Total Other Financing Sources		<u>625,260</u>	<u>625,062</u>	<u>198</u>
Excess of Revenues Over (Under) Expenditures		489	-	-
FUND BALANCE, June 30 2023		<u>1,227</u>	<u>-</u>	<u>-</u>
FUND BALANCE, June 30, 2024		<u>\$ 1,716</u>	<u>\$ -</u>	<u>\$ -</u>

(1) Level of Budget Appropriation

**DOUGLAS EDUCATION SERVICES DISTRICT**

Schedule of Revenues, Expenditures and Changes in Fund Balance  
Actual and Budget  
Debt Service Fund

For the Year Ended June 30, 2024

	<u>Purchased Services</u>	<u>Other Objects</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
<b>REVENUES:</b>					
Local Sources					
Earnings on Investments			\$ 3,639	\$ 700	\$ 2,939
Services Provided Other Funds			631,950	690,000	(58,050)
Total Revenues			<u>635,589</u>	<u>690,700</u>	<u>(55,111)</u>
<b>EXPENDITURES:</b>					
Debt Service					
Debt Service - Principal	\$ -	\$ 455,000	455,000	455,000	
Debt Service - Interest	-	139,411	139,411	139,411	
Total Debt Service	<u>\$ -</u>	<u>\$ 594,411</u>	<u>594,411</u>	<u>594,411</u>	<u>(1) -</u>
Excess of Revenues Over (Under) Expenditures			41,178	96,289	(55,111)
FUND BALANCE, June 30 2023			<u>130,039</u>	<u>122,481</u>	<u>7,558</u>
FUND BALANCE, June 30, 2024			<u>\$ 171,217</u>	<u>\$ 218,770</u>	<u>\$ (47,553)</u>

(1) Level of Budget Appropriation

**DOUGLAS EDUCATION SERVICE DISTRICT**

**Budgetary Comparison for the Capital Improvements Fund**

**For the Year Ended June 30, 2024**

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>	<u>Capital Outlay</u>
REVENUES:					
Local Sources:					
Contributions from Donations & Private Sources					
Services Other Districts Within State					
Total Local Sources					
TOTAL REVENUES					
EXPENDITURES:					
Facilities Acquisition and Construction					
Building Acquisitions & Construction	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
Excess of Revenues Over (Under) Expenditures					
OTHER FINANCING SOURCES:					
Operating Transfers Out					
Total Other Financing Sources					
Excess of Revenues Over (Under) Expenditures and Other Financing Sources					
FUND BALANCE, June 30 2023					
FUND BALANCE, June 30, 2024					
(1) Level of Budget Appropriation					

Other Objects	Actual	Original Budget	Final Budget	Over (Under) Budget
	\$ -	\$ -	\$ -	\$ -
	-	-	-	-
	-	-	-	-
	-	-	-	-
\$ -	-	-	-	-
\$ -	-	-	- (1)	-
	-	-	-	-
	73,145	73,145	73,145	-
	73,145	73,145	73,145	-
	(73,145)	(73,145)	(73,145)	-
	73,145	73,145	73,145	-
\$ -	\$ -	\$ -	\$ -	\$ -

**DOUGLAS EDUCATION SERVICE DISTRICT**

**Schedule of Revenues, Expenditures and Changes in Fund Balance  
Actual and Budget  
Production Services Fund**

**For the Year Ended June 30, 2024**

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Supplies and Materials</u>	<u>Capital Outlay</u>
<b>REVENUES:</b>					
Rental Income					
Services Provided Other Funds					
Total Revenues					
<b>EXPENDITURES:</b>					
Printing, Publishing and Duplicating Services	<u>\$ 109,155</u>	<u>\$ 62,696</u>	<u>\$ 59,008</u>	<u>\$ 81,172</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 109,155</u>	<u>\$ 62,696</u>	<u>\$ 59,008</u>	<u>\$ 81,172</u>	<u>\$ -</u>
Excess of Revenues Over (Under) Expenditures					
FUND BALANCE, June 30 2023					
FUND BALANCE, June 30, 2024					
(1) Level of Budget Appropriation					
Adjustment from budgetary basis to generally accepted accounting basis:					
Net Change in fund balances per above				\$ 18,813	
Add: Capital Outlay				-	
Contributed Capital				-	
Less: Depreciation and Amortization				-	
Net income as reported in Proprietary Statement of Revenues, Expenses and Changes in Fund Net Position				<u>\$ 18,813</u>	

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<u>Other Objects</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
	\$ 59,160	\$ 51,228	\$ 7,932
	272,018	272,197	(179)
	<u>331,178</u>	<u>323,425</u>	<u>7,753</u>
<u>\$ 334</u>	<u>312,365</u>	<u>423,425</u>	<u>(1) (111,060)</u>
<u>\$ 334</u>	<u>312,365</u>	<u>423,425</u>	<u>(111,060)</u>
	18,813	(100,000)	118,813
	<u>160,490</u>	<u>100,000</u>	<u>60,490</u>
	<u>\$ 179,303</u>	<u>\$ -</u>	<u>\$ 179,303</u>



**DOUGLAS EDUCATION SERVICE DISTRICT**Combining Statement of Net Position  
Internal Service Funds-By Fund Type

June 30, 2024

	Unemployment Fund	Early Retirement Fund	Computer Replacement Fund	Software Replacement Fund	Vehicle Replacement Fund	Facility Reserve Fund	PERS Reserve Fund	Total Internal Service Funds
<b>ASSETS</b>								
Cash in General Checking	\$ 254,131	\$ 277,341	\$ 242,641	\$ 80,000	\$ 50,000	\$ 594,081	\$ -	\$ 1,498,194
Cash in State Pool	47,160	-	-	-	-	-	-	47,160
Account Receivable	-	684	-	-	-	-	-	684
Total Assets	<u>\$ 301,291</u>	<u>\$ 278,025</u>	<u>\$ 242,641</u>	<u>\$ 80,000</u>	<u>\$ 50,000</u>	<u>\$ 594,081</u>	<u>\$ -</u>	<u>\$ 1,546,038</u>
<b>LIABILITIES &amp; NET POSITION</b>								
<b>LIABILITIES:</b>								
Accounts Payable	\$ -	214	\$ -	\$ -	\$ -	\$ -	\$ -	214
Total Liabilities	<u>-</u>	<u>214</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>214</u>
<b>NET POSITION:</b>								
Total Net Position	<u>301,291</u>	<u>277,811</u>	<u>242,641</u>	<u>80,000</u>	<u>50,000</u>	<u>594,081</u>	<u>-</u>	<u>1,545,824</u>
Total Liabilities & Net Position	<u>\$ 301,291</u>	<u>\$ 278,025</u>	<u>\$ 242,641</u>	<u>\$ 80,000</u>	<u>\$ 50,000</u>	<u>\$ 594,081</u>	<u>\$ -</u>	<u>\$ 1,546,038</u>

**DOUGLAS EDUCATION SERVICE DISTRICT**Combining Schedule of Revenues, Expenditures and Changes in Net Position  
Internal Service Funds-By Fund Type

For the Year Ended June 30, 2024

	Unemployment Fund	Early Retirement Fund	Computer Replacement Fund	Software Replacement Fund	Vehicle Replacement Fund	Facility Reserve Fund	PERS Reserve Fund	Total Internal Service Funds
<b>REVENUES:</b>								
Local Sources	\$ 19,434	\$ -	\$ 128,538	\$ -	\$ -	\$ -	\$ -	\$ 147,972
Total Revenues	<u>19,434</u>	<u>-</u>	<u>128,538</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>147,972</u>
<b>EXPENDITURES:</b>								
Fiscal Service	500	-	-	-	-	-	-	500
Other Fiscal Services	40,676	-	-	-	-	-	-	40,676
Supplemental Retirement Program	-	37,943	-	-	-	-	-	37,943
Total Expenditures	<u>41,176</u>	<u>37,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,119</u>
Excess of Receipts Over (Under) Expenditures	(21,742)	(37,943)	128,538	-	-	-	-	68,853
<b>OTHER FINANCING SOURCES (USES):</b>								
Operating Transfers In	-	-	-	80,000	50,000	53,145	-	183,145
Operating Transfer Out	-	-	-	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,000</u>	<u>50,000</u>	<u>53,145</u>	<u>-</u>	<u>183,145</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources	(21,742)	(37,943)	128,538	80,000	50,000	53,145	-	251,998
<b>NET POSITION,</b>								
June 30, 2023	<u>323,033</u>	<u>315,754</u>	<u>114,103</u>	<u>-</u>	<u>-</u>	<u>540,936</u>	<u>-</u>	<u>1,293,826</u>
<b>NET POSITION,</b>								
June 30, 2024	<u>\$ 301,291</u>	<u>\$ 277,811</u>	<u>\$ 242,641</u>	<u>\$ 80,000</u>	<u>\$ 50,000</u>	<u>\$ 594,081</u>	<u>\$ -</u>	<u>\$ 1,545,824</u>

**DOUGLAS EDUCATION SERVICE DISTRICT****Budgetary Comparison Schedule for the Unemployment Fund**

For the Year Ended June 30, 2024

	<u>Employee Benefits</u>	<u>Purchased Services</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
<b>REVENUES:</b>					
Local Sources					
Services Provided Other Funds			\$ 19,434	\$ 80,000	\$ (60,566)
Total Revenues			<u>19,434</u>	<u>80,000</u>	<u>(60,566)</u>
<b>EXPENDITURES:</b>					
Internal Service					
Fiscal Services	\$ -	\$ 500	500		
Other Fiscal Services	40,676	-	40,676		
Total Expenditures	<u>\$ 40,676</u>	<u>\$ 500</u>	<u>41,176</u>	<u>202,500</u>	<u>(161,324)</u>
<b>OPERATING CONTINGENCY</b>					
Planned Reserve			-	187,500	(187,500)
Excess of Revenues Over (Under) Expenditures			(21,742)	(310,000)	288,258
NET POSITION, June 30 2023			<u>323,033</u>	<u>310,000</u>	<u>13,033</u>
NET POSITION, June 30, 2024			<u>\$ 301,291</u>	<u>\$ -</u>	<u>\$ 301,291</u>

(1) Level of Budget Appropriation

**DOUGLAS EDUCATION SERVICE DISTRICT****Budgetary Comparison Schedule for the Early Retirement Fund**

For the Year Ended June 30, 2024

	<u>Salaries</u>	<u>Employee Benefits</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
<b>REVENUES:</b>					
Local Sources					
Earnings on Investments			\$ -	\$ -	\$ -
Services Provided Other Funds			-	-	-
Total Revenues			-	-	-
<b>EXPENDITURES:</b>					
Support Services					
Supplemental Retirement Program	\$ -	\$ 37,943	37,943	120,000	(82,057)
Total Expenditures	\$ -	\$ 37,943	37,943	120,000 (1)	(82,057)
<b>OPERATING CONTINGENCY</b>					
Planned Reserve			-	200,000	(200,000)
Excess of Revenues Over (Under) Expenditures			(37,943)	(320,000)	282,057
NET POSITION, June 30 2023			315,754	320,000	(4,246)
NET POSITION, June 30, 2024			\$ 277,811	\$ -	\$ 277,811

(1) Level of Budget Appropriation

**DOUGLAS EDUCATION SERVICE DISTRICT****Budgetary Comparison Schedule for the Computer Replacement Fund****For the Year Ended June 30, 2024**

	<u>Supplies and Materials</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
<b>REVENUES:</b>				
Local Sources				
Services Provided Other Funds		\$ 128,538	\$ 100,000	\$ 28,538
Total Revenues		<u>128,538</u>	<u>100,000</u>	<u>28,538</u>
<b>EXPENDITURES:</b>				
Support Services				
Internal Service	\$ -	-	214,000	(214,000)
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>214,000</u>	<u>(214,000)</u>
Excess of Revenues Over (Under) Expenditures		128,538	(114,000)	242,538
NET POSITION, June 30 2023		<u>114,103</u>	<u>114,000</u>	<u>103</u>
NET POSITION, June 30, 2024		<u>\$ 242,641</u>	<u>\$ -</u>	<u>\$ 242,641</u>

(1) Level of Budget Appropriation

**DOUGLAS EDUCATION SERVICE DISTRICT****Budgetary Comparison Schedule for the Software and Phone Replacement Fund****For the Year Ended June 30, 2024**

	<u>Supplies and Materials</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
<b>REVENUES:</b>				
Local Sources				
Services Provided Other Funds		\$ -	\$ -	\$ -
Total Revenues		<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Support Services				
Internal Service	\$ -	-	-	-
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u> (1)	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers in		<u>80,000</u>	<u>80,000</u>	<u>-</u>
<b>OPERATING CONTINGENCY</b>				
Planned Reserve			<u>80,000</u>	<u>(80,000)</u>
Excess of Revenues Over (Under) Expenditures		<u>80,000</u>	<u>80,000</u>	<u>-</u>
<b>NET POSITION, June 30 2023</b>		<u>-</u>	<u>-</u>	<u>-</u>
<b>NET POSITION, June 30, 2024</b>		<u>\$ 80,000</u>	<u>\$ 80,000</u>	<u>\$ -</u>

(1) Level of Budget Appropriation

**DOUGLAS EDUCATION SERVICE DISTRICT****Budgetary Comparison Schedule for the Vehicle Replacement Fund**

For the Year Ended June 30, 2024

	<u>Supplies and Materials</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
<b>REVENUES:</b>				
Local Sources				
Services Provided Other Funds		\$ -	\$ -	\$ -
Total Revenues		-	-	-
<b>EXPENDITURES:</b>				
Support Services				
Internal Service	\$ -	-	30,000	(30,000)
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>30,000 (1)</u>	<u>(30,000)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers in		50,000	50,000	-
<b>OPERATING CONTINGENCY</b>				
Planned Reserve			20,000	(20,000)
Excess of Revenues Over (Under) Expenditures		50,000	-	50,000
<b>NET POSITION, June 30 2023</b>		-	-	-
<b>NET POSITION, June 30, 2024</b>		<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>

(1) Level of Budget Appropriation

**DOUGLAS EDUCATION SERVICE DISTRICT****Budgetary Comparison Schedule for the Facility Reserve Fund**

For the Year Ended June 30, 2024

	<u>Purchased Services</u>	<u>Supplies &amp; Materials</u>	<u>Capital Outlay</u>	<u>Actual</u>	<u>Original &amp; Final Budget</u>	<u>Over (Under) Budget</u>
<b>REVENUES:</b>						
Total Revenues				<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXPENDITURES:</b>						
Building, Acquisition, and Construction						
Capital Outlay	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>364,145</u>	<u>(364,145)</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>364,145 (1)</u>	<u>(364,145)</u>
Excess of Revenues Over (Under) Expenditures				<u>-</u>	<u>(364,145)</u>	<u>364,145</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Operating Transfers In				<u>53,145</u>	<u>53,145</u>	<u>-</u>
Total Other Financing Sources				<u>53,145</u>	<u>53,145 (1)</u>	<u>-</u>
<b>OPERATING CONTINGENCY</b>						
Planned Reserve					<u>229,936</u>	<u>(229,936)</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources				<u>53,145</u>	<u>(540,936)</u>	<u>594,081</u>
<b>NET POSITION, June 30 2023</b>				<u>540,936</u>	<u>540,936</u>	<u>-</u>
<b>NET POSITION, June 30, 2024</b>				<u>\$ 594,081</u>	<u>\$ -</u>	<u>\$ 594,081</u>

(1) Level of Budget Appropriation



## 2022-23 DOUGLAS ESD AUDIT REVENUE SUMMARY

Revenue from Local Sources							
	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
1110 Ad Valorem Taxes Levied by District	5,535,149						
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		83,328					
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	294,185		3,639				
1600 Food Service							
1700 Extracurricular Activities							
1800 Community Services Activities							
1910 Rentals		10,103			59,160		
1920 Contributions and Donations From Private Sources	-	1,103,072					
1930 Rental or Lease Payments From Private Contractors							
1940 Services Provided Other Local Education Agencies	1,624,817	2,000,445			272,018		
1950 Textbook Sales and Rentals							
1960 Recovery of Prior Years' Expenditure	16,261						
1970 Services Provided Other Funds	158,200	1,133,928	631,950			147,972	
1980 Fees Charged to Grants	1,942,772						
1990 Miscellaneous	19,849	54,310					
<b>Total Revenue from Local Sources</b>	<b>\$9,591,233</b>	<b>\$4,385,186</b>	<b>\$635,589</b>	<b>\$0</b>	<b>\$331,178</b>	<b>\$147,972</b>	<b>\$0</b>
Revenue from Intermediate Sources							
	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
2101 County School Funds							
2102 General ESD Revenue							
2103 Excess ESD Local Revenue							
2105 Natural Gas, Oil, and Mineral Receipts							
2110 Intermediate "I" Tax							
2199 Other Intermediate Sources	-	356,819					
2200 Restricted Revenue							
2800 Revenue in Lieu of Taxes							
2900 Revenue for/on Behalf of the District		1,081,679					
<b>Total Revenue from Intermediate Sources</b>	<b>\$0</b>	<b>\$1,438,498</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenue from State Sources							
	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
3101 State School Fund - General Support	2,215,588						
3102 State School Fund - School Lunch Match							
3103 Common School Fund							
3104 State Managed County Timber							
3106 State School Fund - Accrual							
3199 Other Unrestricted Grants-in-Aid	-	-					
3204 Driver Education							
3222 State School Fund (SSF) Transportation Equipment							
3299 Other Restricted Grants-in-Aid	-	14,875,927					
3800 Revenue in Lieu of Taxes							
3900 Revenue for/on Behalf of the District		9,115,632					
<b>Total Revenue from State Sources</b>	<b>\$2,215,588</b>	<b>\$23,991,559</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenue from Federal Sources							
	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
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		8,970,237					
4700 Grants-in-Aid From the Federal Government Through Other Intermediate Agencies		-					
4801 Federal Forest Fees							
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>\$0</b>	<b>\$8,970,237</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Revenue from Other Sources							
	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
5100 Long Term Debt Financing Sources				-			
5200 Interfund Transfers	300,000	15,000	625,260	-		183,145	
5300 Sale of or Compensation for Loss of Fixed Assets	820						
5400 Resources - Beginning Fund Balance	4,041,943	6,209,291	131,265	73,145	160,490	1,293,826	
<b>Total Revenue from Other Sources</b>	<b>\$4,342,763</b>	<b>\$6,224,291</b>	<b>\$756,525</b>	<b>\$73,145</b>	<b>\$160,490</b>	<b>\$1,476,971</b>	<b>\$0</b>
<b>Grand Totals</b>	<b>\$16,149,584</b>	<b>\$45,009,771</b>	<b>\$1,392,114</b>	<b>\$73,145</b>	<b>\$491,668</b>	<b>\$1,624,943</b>	<b>\$0</b>

## 2022-23 DOUGLAS ESD AUDIT EXPENDITURE SUMMARY

**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	-							
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	360,895	225,170	127,679	7,498	544	-	4	
1250 Less Restrictive Programs for Students with Disabilities	-	-						
1260 Treatment and Habilitation	628,739	378,889	239,524	7,047	3,279	-	-	
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>\$989,634</b>	<b>\$604,059</b>	<b>\$367,203</b>	<b>\$14,545</b>	<b>\$3,823</b>	<b>\$0</b>	<b>\$4</b>	<b>\$0</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	685,870	400,853	248,355	34,836	849	-	977	
2140 Psychological Services	166,351	99,942	63,956	2,453	-	-	-	
2150 Speech Pathology and Audiology Services	3,285,841	1,481,306	892,532	878,860	31,306	-	1,837	
2160 Other Student Treatment Services	488,393	221,935	105,817	157,832	809	-	-	
2190 Service Direction, Student Support Services	252,224	86,669	52,988	109,496	1,888	-	1,183	
2210 Improvement of Instruction Services	467,894	238,952	141,654	54,251	32,577	-	460	
2219 Other Improvement Instruction Services	11,493	-	-	11,417	76	-	-	
2220 Educational Media Services	204				204			
2230 Assessment & Testing	-							
2240 Instructional Staff Development	5,750	-	-	5,750	-	-	-	
2310 Board of Education Services	108,435	-	-	76,220	10,295	-	21,920	
2320 Executive Administration Services	435,388	215,371	125,249	52,232	16,149	-	26,387	
2410 Office of the Principal Services	-							
2490 Other Support Services - School Administration	-							
2510 Direction of Business Support Services	-							
2520 Fiscal Services	1,192,407	703,014	408,326	63,820	13,057	-	4,190	
2540 Operation and Maintenance of Plant Services	-							
2550 Student Transportation Services	-							
2570 Internal Services	25,550	13,657	5,947	1,281	4,665			
2610 Direction of Central Support Services	-							
Planning, Research, Development, Evaluation Services,	-							
Grant Writing and Statistical Services	-							
2630 Information Services	305,364	197,832	94,127	9,825	3,465		115	
2640 Staff Services	875,018	464,681	288,967	58,145	51,142		12,083	
2660 Technology Services	1,614,911	676,525	457,325	106,177	374,734	-	150	
2670 Records Management Services	-	-	-	-	-			
2690 Other Support Services - Central	-	-	-	-	-			
2700 Supplemental Retirement Program	-							
<b>Total Support Services Expenditures</b>	<b>\$9,919,093</b>	<b>\$4,800,737</b>	<b>\$2,885,243</b>	<b>\$1,622,595</b>	<b>\$541,216</b>	<b>\$0</b>	<b>\$69,302</b>	<b>\$0</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	108,407	59,189	35,806	12,196	917	-	299	
3500 Custody and Care of Children Services	-							
<b>Total Enterprise and Community Services Expenditures</b>	<b>\$108,407</b>	<b>\$59,189</b>	<b>\$35,806</b>	<b>\$12,196</b>	<b>\$917</b>	<b>\$0</b>	<b>\$299</b>	<b>\$0</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	-							
4180 Other Capital Items	-							
4190 Other Facilities Construction Services	-							
<b>Total Facilities Acquisition and Construction Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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	125,000							125,000
5300 Apportionment of Funds by ESD	1,228,195							1,228,195
5400 PERS UAL Bond Lump Sum	-							
<b>Total Other Uses Expenditures</b>	<b>\$1,353,195</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,353,195</b>
<b>Grand Total</b>	<b>\$12,370,329</b>	<b>\$5,463,985</b>	<b>\$3,288,252</b>	<b>\$1,649,336</b>	<b>\$545,956</b>	<b>\$0</b>	<b>\$69,605</b>	<b>\$1,353,195</b>

## 2022-23 DOUGLAS ESD AUDIT EXPENDITURE SUMMARY

## 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	-	-	-	-	-	-	-	-
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	15,937,888	7,235,536	4,401,640	2,686,094	129,767	12,080	1,472,771	-
1271 Remediation	-	-	-	-	-	-	-	-
1272 Title I	-	-	-	-	-	-	-	-
1280 Alternative Education	1,099,098	570,073	368,161	26,411	43,004	-	91,449	-
1291 English Second Language Programs	-	-	-	-	-	-	-	-
1292 Teen Parent Program	-	-	-	-	-	-	-	-
1293 Migrant Education	-	-	-	-	-	-	-	-
1294 Youth Corrections Education	344,628	134,598	84,271	24,558	75,491	-	25,710	-
1299 Other Programs	-	-	-	-	-	-	-	-
1300 Adult/Continuing Education Programs	-	-	-	-	-	-	-	-
1400 Summer School Programs	-	-	-	-	-	-	-	-
<b>Total Instruction Expenditures</b>	<b>\$17,381,614</b>	<b>\$7,940,207</b>	<b>\$4,854,072</b>	<b>\$2,737,063</b>	<b>\$248,262</b>	<b>\$12,080</b>	<b>\$1,589,930</b>	<b>\$0</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	131,400	58,718	37,363	21,516	7,464	-	6,339	-
2115 Student Safety	91,132	47,223	30,633	1,658	6,594	-	5,024	-
2120 Guidance Services	527,202	238,479	138,961	55,398	1,667	-	92,697	-
2130 Health Services	42,615	23,368	14,727	409	4,111	-	-	-
2134 Nurse Services	397,522	260,673	130,845	5,265	739	-	-	-
2140 Psychological Services	304,389	180,066	102,613	9,873	8,585	-	3,252	-
2150 Speech Pathology and Audiology Services	2,735	1,927	808	-	-	-	-	-
2160 Other Student Treatment Services	3,461,334	1,874,929	1,088,271	488,139	9,995	-	-	-
2162 Other Student Treatment Services	10,807	6,740	4,031	36	-	-	-	-
2190 Service Direction, Student Support Services	283,941	160,675	98,533	6,036	12,806	-	5,891	-
2210 Improvement of Instruction Services	1,471,877	501,382	289,353	467,405	84,356	21,393	107,988	-
2211 Service Area Direction	5,703	3,339	2,328	36	-	-	-	-
2212 Service Area Direction	528,751	146,920	90,790	226,277	27,787	-	36,977	-
2219 Other Improvement Instruction Services	1,934	558	208	350	818	-	-	-
2220 Educational Media Services	-	-	-	-	-	-	-	-
2230 Assessment & Testing	105,770	60,832	42,205	2,733	-	-	-	-
2240 Instructional Staff Development	1,822,350	776,443	413,990	382,040	144,745	-	105,132	-
2310 Board of Education Services	-	-	-	-	-	-	-	-
2320 Executive Administration Services	5,000	-	-	5,000	-	-	-	-
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	600,689	181,591	122,483	206,677	27,794	19,549	42,595	-
2550 Student Transportation Services	-	-	-	-	-	-	-	-
2570 Internal Services	-	-	-	-	-	-	-	-
2610 Direction of Central Support Services	12,369	-	-	-	-	-	12,369	-
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	366,902	101,827	64,754	6,354	16,486	-	177,481	-
2630 Information Services	-	-	-	-	-	-	-	-
2640 Staff Services	70,374	43,577	23,884	371	2,542	-	-	-
2642 Recruitment and Placement Services	-	-	-	-	-	-	-	-
2660 Technology Services	273,301	103,025	49,376	3,295	50,060	67,335	210	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
<b>Total Support Services Expenditures</b>	<b>\$10,518,097</b>	<b>\$4,772,292</b>	<b>\$2,746,156</b>	<b>\$1,888,868</b>	<b>\$406,549</b>	<b>\$108,277</b>	<b>\$595,955</b>	<b>\$0</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	3,172,196	1,555,233	888,342	420,516	152,208	235	155,662	-
3500 Custody and Care of Children Services	-	-	-	-	-	-	-	-
<b>Total Enterprise and Community Services Expenditures</b>	<b>\$3,172,196</b>	<b>\$1,555,233</b>	<b>\$888,342</b>	<b>\$420,516</b>	<b>\$152,208</b>	<b>\$235</b>	<b>\$155,662</b>	<b>\$0</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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	925,260	-	-	-	-	-	-	925,260
5300 Apportionment of Funds by ESD	7,029,529	-	-	-	-	-	-	7,029,529
5400 PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
<b>Total Other Uses Expenditures</b>	<b>\$7,954,789</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,954,789</b>
<b>Grand Total</b>	<b>\$39,026,696</b>	<b>\$14,267,732</b>	<b>\$8,488,570</b>	<b>\$5,046,447</b>	<b>\$807,019</b>	<b>\$120,592</b>	<b>\$2,341,547</b>	<b>\$7,954,789</b>

2022-23 DOUGLAS ESD AUDIT EXPENDITURE SUMMARY

Schedule G-4

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>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	-							
2620 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>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	1,219,182						1,219,182	
5200 Transfers of Funds	-							
5300 Apportionment of Funds by ESD	-							
5400 PERS UAL Bond Lump Sum	-							
<b>Total Other Uses Expenditures</b>	\$1,219,182	\$0	\$0	\$0	\$0	\$0	\$1,219,182	\$0
<b>Grand Total</b>	<b>\$1,219,182</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,219,182</b>	<b>\$0</b>

2022-23 DOUGLAS ESD AUDIT EXPENDITURE SUMMARY

Schedule G-5

Fund: 400 Capital Improvement 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	-							
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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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	73,145							73,145
5300 Apportionment of Funds by ESD	-							
5400 PERS UAL Bond Lump Sum	-							
<b>Total Other Uses Expenditures</b>	<b>\$73,145</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,145</b>
<b>Grand Total</b>	<b>\$73,145</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,145</b>

2022-23 DOUGLAS ESD AUDIT EXPENDITURE SUMMARY

Schedule G-6

Fund: 600 Enterprise Funds

Instruction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
1111 Elementary, K-5 or K-6	-							
1113 Elementary Extracurricular	-							
1121 Middle/Junior High Programs	-							
1122 Middle/Junior High School Extracurricular	-							
1131 High School Programs	-							
1132 High School Extracurricular	-							
1140 Pre-Kindergarten Programs	-							
1210 Programs for the Talented and Gifted	-							
1220 Restrictive Programs for Students with Disabilities	-							
1250 Less Restrictive Programs for Students with Disabilities	-							
1260 Treatment and Habilitation	-							
1271 Remediation	-							
1272 Title I	-							
1280 Alternative Education	-							
1291 English Second Language Programs	-							
1292 Teen Parent Program	-							
1293 Migrant Education	-							
1294 Youth Corrections Education	-							
1299 Other Programs	-							
1300 Adult/Continuing Education Programs	-							
1400 Summer School Programs	-							
Total Instruction Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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	312,365	109,155	62,696	59,009	81,172		334	
2610 Direction of Central Support Services	-							
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-							
2630 Information Services	-							
2640 Staff Services	-							
2660 Technology Services	-	-	-	-	-			
2670 Records Management Services	-							
2690 Other Support Services - Central	-							
2700 Supplemental Retirement Program	-							
Total Support Services Expenditures	\$312,365	\$109,155	\$62,696	\$59,009	\$81,172	\$0	\$334	\$0
Enterprise and Community Services Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100 Food Services	-							
3200 Other Enterprise Services	-							
3300 Community Services	-							
3500 Custody and Care of Children Services	-							
Total Enterprise and Community Services Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities Acquisition and Construction Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110 Service Area Direction	-							
4120 Site Acquisition and Development Services	-							
4150 Building Acquisition, Construction, and Improvement Services	-							
4180 Other Capital Items	-							
4190 Other Facilities Construction Services	-							
Total Facilities Acquisition and Construction Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Uses Expenditures	Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100 Debt Service	-							
5200 Transfers of Funds	-							
5300 Apportionment of Funds by ESD	-							
5400 PERS UAL Bond Lump Sum	-							
Total Other Uses Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$312,365	\$109,155	\$62,696	\$59,009	\$81,172	\$0	\$334	\$0

2022-23 DOUGLAS ESD AUDIT EXPENDITURE SUMMARY

Schedule G-7

Fund: 600 Internal 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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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	41,176		40,676	500				
2540 Operation and Maintenance of Plant Services	-							
2550 Student Transportation Services	-							
2570 Internal Services	-							
2610 Direction of Central Support Services	-							
2620 Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-							
2630 Information Services	-							
2640 Staff Services	-							
2660 Technology Services	-							
2670 Records Management Services	-							
2690 Other Support Services - Central	-							
2700 Supplemental Retirement Program	37,943		37,943					
<b>Total Support Services Expenditures</b>	<b>\$79,119</b>	<b>\$0</b>	<b>\$78,619</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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	-							
5300 Apportionment of Funds by ESD	-							
5400 PERS UAL Bond Lump Sum	-							
<b>Total Other Uses Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grand Total</b>	<b>\$79,119</b>	<b>\$0</b>	<b>\$78,619</b>	<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Auditor's Comments and Disclosures  
Required by State Law



INDEPENDENT AUDITOR'S REPORT

REQUIRED BY OREGON STATE REGULATIONS



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

Board of Directors  
Douglas Education Service District  
Roseburg, OR 97470

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the basic financial statements of Douglas Education Service District, as of and for the year ended June 30, 2024, and have issued our report thereon dated January 15, 2025.

**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 162-010-000 through 162-010-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

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

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 162-010-000 through 162-010-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.


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

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

**Restriction on Use**

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

Neuner Davidson & Co

  
\_\_\_\_\_  
Jeffrey Cooley, CPA  
Roseburg, Oregon  
January 15, 2025

## Single Audit Requirements



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

Board of Directors  
Douglas Education Service District  
1409 NE Diamond Lake Blvd #110  
Roseburg, OR 97470

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Douglas Education Service District as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 15, 2025.

## Internal Control over Financial Reporting

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

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

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



**Douglas Education Service District  
GAS Report of Internal Control and Compliance**

**Report on Compliance and Other Matters**

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

**Purpose of this Report**

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

Neuner Davidson & Co

A handwritten signature in black ink, appearing to read 'J. Cooley', is written over the printed name.

Jeffrey Cooley, CPA  
Roseburg, Oregon  
January 15, 2025



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

Board of Directors  
Douglas Education Service District  
1409 NE Diamond Lake Blvd #110  
Roseburg, OR 97470

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Federal Program***

We have audited Douglas Education Service District's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Douglas Education Service District's major federal programs for the year ended June 30, 2024. Douglas Education Service District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Douglas Education Service District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2024.

#### ***Basis for Opinion on Each Major Federal Program***

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

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

#### ***Responsibilities of Management for Compliance***

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

## **Douglas Education Service District Independent Auditor's Report on Compliance**

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

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

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

### ***Report on Internal Control over Compliance***

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



**Douglas Education Service District  
Independent Auditor's Report on Compliance**

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

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

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



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Neuner Davidson & Co  
Roseburg, Oregon  
January 15, 2025

**DOUGLAS EDUCATION SERVICE DISTRICT**

Schedule of Federal Financial Assistance

For the Fiscal Year Ended June 30, 2024

Federal Grantor/Pass Through Grantor/Program Title	Pass Through Organization	Federal CFDA Number	Grant Period		ODE Grant #	Grant Amount	2023-24 Revenues	2023-24 Expenditures
			Beginning	Ending				
<b>SPECIAL EDUCATION CLUSTER (IDEA)</b>								
<b><u>U.S. Department of Education</u></b>								
Services for Orthopedic Imp	Oregon Dept of Education	84.027	7/1/23	6/30/25		200,000	100,000	100,000
Oregon Technology Access Program	Oregon Dept of Education	84.027	7/1/23	6/30/25		418,088	204,279	204,279
Oregon Extended Assessments 23-24	Oregon Dept of Education	84.027	7/1/23	6/30/24	79933	5,495		
Oregon Extended Assessments 22-23	Oregon Dept of Education	84.027	7/1/23	6/30/24	79765	6,044		
IDEA-JDEP	Oregon Dept of Education	84.027A	7/1/23	6/30/24		1,708	1,708	1,708
ESD Special Education Technical Assistance	Oregon Dept of Education	84.027	7/1/23	6/30/24	76363	71,341	71,341	71,341
Passed through Douglas ESD as contracts to other agencies:								
Special Education	Oregon Dept of Education	84.027	7/1/23	6/30/24		1,345,388	1,345,388	1,345,388
Special Education-Preschool Grants	Oregon Dept of Education	84.173	7/1/23	6/30/24		278,893	278,893	278,893
Federal IDEA, Spec Purpose Funds, Part C	Oregon Dept of Education	84.181	7/1/23	6/30/24		42,774	42,774	42,774
<b>Total Special Education Cluster (IDEA)</b>							<b>2,044,383</b>	<b>2,044,383</b>
<b>OTHER PROGRAMS</b>								
<b><u>U.S. Department of Education</u></b>								
Youth Transition Program Revenue	Oregon Dept of Education	84.126A	7/1/23	6/30/25	160711 A1	620,164	172,703	172,703
DHS Voc Rehab	Oregon Dept of Education	84.126	7/1/21	6/30/23		200,000	188,055	166,159
TNF ODHS	Oregon Dept of Education	84.126A	6/2/22	2/28/23		24,303	70,218	70,218
							<b>430,976</b>	<b>409,080</b>
Title 1 A Basic Grants	Oregon Dept of Education	84.010	7/1/22	9/30/23	15220	10,537	5,250	-
ESD TA Support Grants 23-25	Oregon Dept of Education	84.010	7/1/23	6/30/25	80360	10,500	5,250	-
Perkins Reserve Fund 22-23	Oregon Dept of Education	84.048	7/1/22	9/30/23	86183	58,143	12,630	12,630
Perkins Basic Fund 22-23	Oregon Dept of Education	84.048	7/1/22	9/30/23	86139	94,057	17,680	17,680
Perkins Reserve Fund 23-24	Oregon Dept of Education	84.048	7/1/23	9/30/24	79868	164,801	144,537	144,537
Perkins Basic Fund 23-24	Oregon Dept of Education	84.048	7/1/23	9/30/24	76396	133,204	84,897	84,897
							<b>259,744</b>	<b>259,744</b>
ESSER-Library Grant	Oregon Dept of Education	84.425	7/1/23	6/30/24		40,000	40,000	40,000
ESSER II	Oregon Dept of Education	84.425D	3/13/20	9/30/23	65021	806,792	545,519	545,519
ESSER III EVECSE	Oregon Dept of Education	84.425D	3/24/21	9/30/24	75584	802,327	802,327	802,327
ESSER III JDEP	Oregon Dept of Education	84.425D	3/24/21	9/30/24	75918	90,000	34,775	34,775
School Safety and Prevention	Oregon Dept of Education	84.425V	7/1/22	9/30/24		133,802	117,883	117,883
Oreogn Early Childhood Inclusion	Oregon Dept of Education	84.425	4/13/23	9/30/24	76025	247,504	135,510	135,510
							<b>1,676,014</b>	<b>1,676,014</b>
Received Directly from U.S. Department of Education								
School Based Behavioral Health		84.184H	1/1/24	12/31/24		2,236,382	2,149,486	2,149,486
Passed through Douglas ESD as contracts to other agencies:								
Federal IDEA, Spec Purpose Funds, Part C	Oregon Dept of Education	84.181	7/1/23	6/30/24		785,812	783,705	783,705
<b>Total U.S. Department of Education</b>							<b>5,305,175</b>	<b>5,278,029</b>
<b><u>U.S. Department of Treasury</u></b>								
Passed Trough Oregon Department of Education								
2023-25 Future Ready	Oregon Dept of Education	21.027	7/1/23	6/30/25		250,000	100,964	100,964
<b>Total U.S. Department of Treasury</b>							<b>100,964</b>	<b>100,964</b>
<b><u>U.S. Department of Federal Highway Administration</u></b>								
Passed Through ODOT Transportation Safety Division								
Safe Routes to School		20.205	10/1/23	9/30/24		244,995	89,852	89,852
<b>Total U.S. Department of Highway Administration</b>							<b>89,852</b>	<b>89,852</b>
<b><u>U.S. Department of Health and Human Services</u></b>								
Passed Through State Department of Education:								
ESSA Preschool Development Grant	Oregon Dept of Education	94.434	7/1/22	9/30/24	66174	259,801	259,801	259,801
ESSA Preschool Development Grant	Oregon Dept of Education	94.434	7/1/21	6/30/23	32867	134,000	134,000	134,000
							<b>393,801</b>	<b>393,801</b>
Child Care CCDF	Oregon Dept of Education	93.596	7/1/22	6/30/24	68041	1,198,284	567,121	567,121
Title IV-B2 Family Pres & Support Hubs	Oregon Dept of Education	93.556	10/1/23	6/30/25		20,583	20,583	20,583
Title IV-B2 Family Pres & Support Hubs	Oregon Dept of Education	93.556	10/1/23	9/30/25		20,435	20,435	20,435
<b>Total U.S. Department of Health and Human Services</b>							<b>1,001,940</b>	<b>1,001,940</b>
<b>Total Other Programs</b>							<b>6,497,931</b>	<b>6,470,785</b>
<b>TOTAL FEDERAL ASSISTANCE</b>							<b>\$ 8,542,314</b>	<b>\$ 8,515,168</b>

Note: Total does not reflect \$427,921 Medicaid K-12 school based health service reimbursements coded as federal source in budgetary funds for state reporting requirements.

Douglas Education Service District

Notes to Schedule of Expenditures of Federal Awards  
June 30, 2024

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Note 1. **Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Douglas Education Service District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. **Sub-recipients**

Of the federal expenditures presented in the schedule, Douglas Education Service District provided no federal awards to sub-recipients.

Douglas Education Service District  
Auditors Comments  
For the Fiscal Year ended June 30, 2024

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**Summary of the Auditor's Results**

The audit report issued January 15, 2025, on the general purpose financial statements of Douglas Education Service District as of and for the year ended June 30, 2024, was an unqualified opinion. The audit did not disclose any reportable conditions in internal control for either major or nonmajor programs, nor did the audit disclose any noncompliance which may be material to the financial statements. The audit report on compliance for major programs was an unqualified opinion. There were no audit findings required to be reported in accordance with 2 CFR section 200.216(a).

The major programs identified by Douglas Education Service District were:

ESSER -- 84.425

Special Education – Cluster – Idea 84.027, 84.173, 84.181

School Based Behavior Health – 84.184H

The threshold used to distinguish between Type A and Type B programs was \$750,000. The District did qualify as a low-risk auditee under Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**Findings required to be reported in accordance with generally accepted government auditing standards (GAGAS):**

No Findings.

**Findings and questioned costs for Federal awards:**

Current Year:

No Findings or Questioned Costs.

**Summary Schedule of Prior Audit Findings:**

No Findings or Questioned Costs

SUPPLEMENTAL INFORMATION, 2023-2024

School District Business Managers and Auditors:

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

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

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

	Objects 325 & 326
Function 2540	\$ 40,945
Function 2550	\$ 0

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  
1140  
1300  
1400

Co-curricular Activities  
Pre-Kindergarten  
Continuing Education  
Summer School

Exclude these functions:  
4150 Construction  
2550 Pupil Transportation  
3100 Food Service  
3300 Community Services

\$ 0