

NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon

*A Charter School and Component Unit of
Pendleton School District #16R*

Financial Statements
June 30, 2025

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

NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon

School Officials
Fiscal Year Ended June 30, 2025

<u>Elected Officials:</u>	<u>Address</u>	<u>Term Expires</u>
Ashley Picard <i>Board Chair</i>	46250 Ti'mine Way Pendleton, Oregon 97801	June 30, 2025
Robert Fossek <i>Board Vice-Chair</i>	46250 Ti'mine Way Pendleton, Oregon 97801	June 30, 2027
Steven Hart <i>Board Director, Community</i>	46250 Ti'mine Way Pendleton, Oregon 97801	June 30, 2025
Wynema Thurman <i>Board Director, Community</i>	46250 Ti'mine Way Pendleton, Oregon 97801	June 30, 2025
Candice Patrick <i>CTUIR Education & Training Committee Appointee</i>	46250 Ti'mine Way Pendleton, Oregon 97801	December 31, 2025

Appointed Officials:

Ryan Heinrich <i>Superintendent / Principal</i>	Carrie Phinney <i>Administrative Assistant and Clerk</i>
Kim Gilsdorf <i>Business Manager and Deputy Clerk</i>	

School Contact Information:

46250 Ti'mine Way
Pendleton, Oregon 97801
(541) 966-2680
<http://www.nixyaawii.k12.or.us/>

NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon

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FINANCIAL SECTION

Cockburn & McClintock, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

ALICIA A. PAINE

116 SOUTHEAST SECOND STREET
P.O. BOX 1579
PENDLETON, OREGON 97801
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MEMBERSHIPS
AMERICAN INSTITUTE OF CPA'S
OREGON SOCIETY OF CPA'S
AICPA - PRIVATE COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Management
Nixyaawii Community School
Pendleton, Oregon 97801

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Nixyaawii Community School (the School), a charter school and component unit of Pendleton School District #16R, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Nixyaawii Community School as of June 30, 2025, and the respective changes in financial position—modified cash basis and the related budgetary comparison for the General Fund and Associated Student Body Fund #270, thereof for the fiscal year then ended in accordance with the basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 School and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter-Basis of Accounting

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about The School'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 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, 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 School'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 School's ability to continue as a going concern for a reasonable period of time.

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

Report on Supplementary and Other Information

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

Reports on Other Legal and Regulatory Requirements

Other Reporting Required by Oregon Minimum Standards

In accordance with *Minimum Standards for Audits of Oregon Municipal Corporations*, we have also issued our report dated November 21, 2025, on our consideration of the School's compliance with the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-000 to 162-10-320. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.

Cockburn & McClintock, LLC



Kylie M. McClintock, CPA
Licensed Municipal Auditor

Pendleton, Oregon
November 21, 2025

Other Information:
Management's Discussion and Analysis

**Nixyáawii Community School
Umatilla County, Oregon**

**Management's Discussion and Analysis
Fiscal Year Ended June 30, 2025**

As management of Nixyáawii Community School (the School), we present readers of the School's financial statements this narrative overview and analysis of the financial activities for the fiscal year ended June 30, 2025. It should be read in conjunction with the School's financial statements, which follow this narrative.

FINANCIAL HIGHLIGHTS

- The assets of the School exceed its liabilities at the close of the fiscal year by \$476,421.
- The School's student enrollment slightly rebounded to 82, compared to 78 in the prior year.
- With some state funds provided through the Charter School Equity Grant and other private contributions, the School continued to support students with Friday school and summer school opportunities outside of the regular school day. These additional funds have been beneficial in enhancing students' learning environments and continuing to address learning loss as a result of the pandemic.
- The School's total net position decreased by \$170,134. The expiration of the federal ESSER grant funds in the prior year caused the reduction.
- At June 30, 2025, the School's governmental funds reported combined ending fund balances of \$366,172, which is a sizable decrease of \$153,814 in comparison with the prior year. The remaining funds are restricted by grants and programs.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

The *Statement of Net Position* presents information on all of the School's assets and liabilities. Net position is what remains after the liabilities have been paid or otherwise satisfied. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the School is improving or deteriorating.

The *Statement of Activities* presents information showing how the School's net position changed over the year by tracking revenues, expenses and other transactions that increase or reduce net position. All changes in net position are reported as soon as the underlying event giving rise to the change occurs.

The School-wide financial statements can be found on pages 10-11 of this report.

**Nixyáawii Community School
Umatilla County, Oregon**

**Management’s Discussion and Analysis
Fiscal Year Ended June 30, 2025**

FUND FINANCIAL STATEMENTS – The fund financial statements provide a more detailed look at the School’s significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Nixyáawii Community School is a component charter school district of a larger, local school district, and like other governmental entities in the State of Oregon, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

As a result, the governmental fund financial statements give the readers a detailed short-term view that helps understand the long-term impact of the Government’s near-term financing decisions.

The School maintains nine individual governmental funds. Information is presented separately in the governmental fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances – Cash Basis for the General Fund and Associated Student Body #270, which is considered a “major” fund under the GASB 34 “major” fund focus. The other seven governmental funds are reported separately in the Governmental Funds Financial Statements under the heading “Non-major Governmental Funds”. Individual fund financial data for each of the Non-major governmental funds is provided as Supplementary Information.

The basic governmental fund financial statements can be found on pages 12 through 16 of this report.

Fiduciary Funds – The School does not maintain any fiduciary funds.

NOTES TO THE FINANCIAL STATEMENTS – The notes provide additional information that is essential to an understanding of the data provided in the School-wide and fund financial statements. The notes to the financial statements can be found on pages 17-33 of this report.

SUPPLEMENTARY INFORMATION – The combining non-major fund financial statements referred to earlier in connection with non-major governmental funds are presented as Supplementary Information on pages 34-35 of this report.

**Nixyáawii Community School
Umatilla County, Oregon**

**Management’s Discussion and Analysis
Fiscal Year Ended June 30, 2025**

SCHOOL-WIDE FINANCIAL ANALYSIS

The following reflects condensed information on the School’s net position:

Net Position			
	<u>June 30, 2024</u>	<u>June 30, 2025</u>	<u>Increase / (Decrease)</u>
<u>Assets:</u>			
Cash and Cash Equivalents	\$ 519,986	\$ 366,172	\$ (153,814)
Capital Assets, Net:			
Vehicles & Equipment	<u>126,569</u>	<u>110,248</u>	<u>(16,321)</u>
Total Assets	<u>646,555</u>	<u>476,421</u>	<u>(170,135)</u>
<u>Net Position:</u>			
Net Investment in Capital Assets	126,569	110,248	(16,321)
Restricted	582,516	83,853	(498,663)
Unrestricted	<u>(62,530)</u>	<u>282,319</u>	<u>344,849</u>
Total Net Position	<u>\$ 646,555</u>	<u>\$ 476,420</u>	<u>\$ (170,135)</u>

As noted earlier, net position may serve over time as one useful indicator of a School’s financial position.

The assets of the School totaled \$476,421. The net position decreased by \$170,134 for the fiscal year ended June 30, 2025. Notably, the School carried no liabilities at the end of the fiscal year.

A small portion of the School’s net position reflects its investment in capital assets. The School uses these capital assets to provide services to students and School staff; consequently, these assets are not available for future spending. The school has no current or long-term debt related to its capital assets.

An additional portion of the School’s net position, \$83,853, represents resources that are subject to external restrictions on how they may be used. The balance of \$282,319 is unrestricted.

**Nixyáawii Community School
Umatilla County, Oregon**

**Management’s Discussion and Analysis
Fiscal Year Ended June 30, 2025**

SCHOOL-WIDE FINANCIAL ANALYSIS (Continued)

Changes in Net Position

	June 30, 2024	June 30, 2025	Increase / (Decrease)
<u>Revenues:</u>			
Program Revenues:			
Charges for Services	\$ 75,313	\$ 99,257	\$ 23,944
Operating Grants and Contributions	524,977	550,671	25,694
General Revenues:			
State School Fund – General Support	755,305	896,532	141,227
Earnings on Investments	1,068	787	(281)
Miscellaneous	9,588	25,858	16,270
Loss on Disposal of Capital Asset	(7,223)	-	7,223
Total Revenues	<u>1,359,028</u>	<u>1,573,105</u>	<u>214,079</u>
<u>Expenses:</u>			
Instruction	1,161,486	1,202,695	41,209
Support Services	<u>535,507</u>	<u>540,545</u>	<u>5,038</u>
Total Expenses	<u>1,696,993</u>	<u>1,743,240</u>	<u>46,247</u>
Change in Net Position	(337,965)	(170,135)	167,831
Net Position, Beginning	<u>984,520</u>	<u>646,555</u>	<u>(337,965)</u>
Net Position, Ending	<u>\$ 646,555</u>	<u>\$ 476,420</u>	<u>\$ (170,135)</u>

Governmental Activities – The School’s net position decreased by \$170,135. The School’s financial operations influenced the negative change in total governmental net position as follows:

- For the year ended June 30, 2025, overall revenues increased \$214,079 from the previous year. The large gain in state funding for basic school support correlates to the bump in student enrollment.
- While salary and benefit costs rose overall for staff, there was a small reduction in force with the expiry of federal ESSER funds, which countered the increase.

**Nixyáawii Community School
Umatilla County, Oregon**

**Management's Discussion and Analysis
Fiscal Year Ended June 30, 2025**

FINANCIAL ANALYSIS OF THE SCHOOL'S FUNDS

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

Governmental Funds – The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the School's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

On June 30, 2025, the School's governmental funds reported a combined ending fund balance of \$366,172, a notable decline of \$153,814 in comparison with the prior year.

The General Fund is the primary operating fund of the School and had a fund balance of \$282,589 at June 30, 2025, compared to \$445,319 in the prior year.

The Associated Student Body Fund, another major fund, reported an ending fund balance of \$63,097.

Other Non-Major Governmental Funds, which summarizes all the other governmental funds, ended the fiscal year with a total fund balance of \$20,486. The restricted grant program operates on a reimbursement basis, and eligible disbursements exceeded receipts on June 30, 2025.

GENERAL FUND BUDGETARY HIGHLIGHTS

The School's 2024-2025 budget was built with student enrollment at 75, same as the previous year, and a beginning fund balance totaling \$680,000. Average enrollment for the year was 82, and the actual beginning fund balance totaled \$445,319.

Improved salaries and benefits were maintained for current staff. In the second year of the biennium, PERS rates were steady at 27.87% on Tier1/Tier2 employees and 25.03% on OPSRP employees.

The continuation of supplemental state grants outside of the General Fund have allowed the School to make investments in a variety of summer school opportunities including excursions to Alaska, southern Oregon Shakespeare Festival, and Boston, Massachusetts.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets - As shown in the table on the next page, on June 30, 2025, the School had \$110,249 invested in capital assets, which includes buildings, equipment and transportation vehicles. This amount represents a net decrease (including additions, deletions, and depreciation) of \$16,321 from last year. See Note 4 of the Notes to the Financial Statements for more information on capital assets.

**Nixyáawii Community School
Umatilla County, Oregon**

**Management’s Discussion and Analysis
Fiscal Year Ended June 30, 2025**

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Assets, Net of Accumulated Depreciation

	June 30, 2024	June 30, 2025	Increase / (Decrease)
Buildings & Improvements	\$ 15,032	\$ 12,885	\$ (2,147)
Equipment & Vehicles	111,537	97,363	(14,174)
	<u>\$ 126,569</u>	<u>\$ 110,248</u>	<u>\$ (16,321)</u>

The Confederated Tribes of the Umatilla Indian Reservation has allowed the School use of its facilities to conduct School operations at no charge, has donated various goods and supplies to the School, subsidized CTUIR employee time to provide services to the School and donated funds to the School to help pay for operating costs.

Debt Administration - At June 30, 2025, the District did not have any outstanding long-term debt.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

The School relies heavily on both the State of Oregon’s State School Fund and the CTUIR to support programs and operations (70.8% and 23.7% of total revenue, respectively).

In the first year of the biennium, the 2025-2026 budget is supported by 49% of the State’s \$11.36B Basic School Support. The School continues to utilize improved funding of state grants through the Student Investment Act and High School Success. These grants provide for enhancements to instructional programs, continued utilization of student support systems, and career exploration. The School continues to advocate for more funding at the local level to ensure there is continuity of program offerings.

The budget was estimated with 75 enrolled students and appropriations totaled \$1,718,965, which is \$128,860 less than the previous year. This budget reduction aligns operating costs closer to the average enrollment of 68 students. The budget includes cost of living adjustments to salaries and health insurance. The 2025-27 PERS rates include a 1.68% reduction due to SB 849. The rate rose slightly to 28.02% from 27.87% on Tier 1/Tier 2 employees and decreased from 25.03% to 24.84% on OPSRP employees.

REQUESTS FOR INFORMATION

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

Basic Financial Statements

School-Wide Financial Statements

NIXYAAWII COMMUNITY SCHOOL
 Umatilla County, Oregon

Statement of Net Position - Modified Cash Basis
 Fiscal Year Ended June 30, 2025

	<u>Governmental Activities</u>
<u>Assets</u>	
Current Assets:	
Cash and Cash Equivalents	\$ 366,172
Noncurrent Assets:	
Capital Assets, Net	
Equipment and Vehicles	<u>110,248</u>
Total Assets	<u>476,420</u>
<u>Net Position</u>	
Net Investment in Capital Assets	110,248
Restricted	83,853
Unrestricted	<u>282,319</u>
Total Net Position	<u>\$ 476,420</u>

The accompanying notes are an integral part of the financial statements

**NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon**

**Statement of Activities - Modified Cash Basis
Fiscal Year Ended June 30, 2025**

Functions / Programs	Expenses	Program Revenues		Net (Expense) / Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Instruction:				
Regular Programs	\$ 1,041,284	\$ 49,727	\$ 467,360	\$ (524,197)
Special Programs	<u>161,411</u>	<u>49,530</u>	<u>13,626</u>	<u>(98,255)</u>
Total Instruction	<u>1,202,695</u>	<u>99,257</u>	<u>480,986</u>	<u>(622,452)</u>
Support Services:				
Student Support Services	86,513	-	64,955	(21,558)
Instruction Staff Support	8,714	-	-	(8,714)
General Administration	1,562	-	-	(1,562)
School Administration	304,206	-	-	(304,206)
Business Support Services	95,341	-	4,730	(90,611)
Central Activities	<u>44,209</u>	<u>-</u>	<u>-</u>	<u>(44,209)</u>
Total Support Services	<u>540,545</u>	<u>-</u>	<u>69,685</u>	<u>(470,860)</u>
Total Governmental Activities	\$ <u>1,743,240</u>	\$ <u>99,257</u>	\$ <u>550,671</u>	<u>(1,093,312)</u>
General Revenues:				
State School Fund - General Support				896,532
Earnings on Investments				787
Miscellaneous				<u>25,858</u>
Total General Revenues				<u>923,177</u>
Change in Net Position				(170,135)
Net Position, Beginning				<u>646,555</u>
Net Position, Ending			\$	<u><u>476,420</u></u>

The accompanying notes are an integral part of the financial statements

Fund Financial Statements

**NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon**

**Balance Sheet - Cash Basis
Governmental Funds
Fiscal Year Ended June 30, 2025**

	<u>General Fund</u>	<u>Associated Student Body Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Assets</u>				
Cash and Cash Equivalents	\$ 282,319	\$ 63,097	\$ 20,756	\$ 366,172
Due from Other Funds	<u>270</u>	<u>-</u>	<u>-</u>	<u>270</u>
 Total Assets	 <u>\$ 282,589</u>	 <u>\$ 63,097</u>	 <u>\$ 20,756</u>	 <u>\$ 366,442</u>
<u>Liabilities and Fund Balances</u>				
Liabilities				
Due to Other Funds	\$ <u>-</u>	\$ <u>-</u>	\$ <u>270</u>	\$ <u>270</u>
Fund Balances:				
Spendable:				
Restricted	\$ -	\$ 63,097	\$ 20,756	\$ 83,853
Assigned	380,040	-	-	380,040
Unassigned	<u>(97,451)</u>	<u>-</u>	<u>(270)</u>	<u>(97,721)</u>
 Total Fund Balance	 <u>\$ 282,589</u>	 <u>\$ 63,097</u>	 <u>\$ 20,486</u>	 <u>\$ 366,172</u>
 Total Liabilities and Fund Balances	 <u>\$ 282,589</u>	 <u>\$ 63,097</u>	 <u>\$ 20,756</u>	 <u>\$ 366,442</u>

The accompanying notes are an integral part of the financial statements

**NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon**

**Reconciliation of the Governmental Funds Balance Sheet (Cash Basis)
to the Statement of Net Position (Modified Cash Basis)
Fiscal Year Ended June 30, 2025**

Total Fund Balances - Governmental Funds	\$	366,172
<p>Capital Assets used in governmental activities are not financial resources and therefore are not reported in the governmental fund financial statements. Amounts reported for governmental activities in the Statement of Net Position:</p>		
Governmental Capital Assets	\$	198,489
Governmental Accumulated Depreciation		(88,241)
		110,248
 Total Net Position - Governmental Activities	 \$	 <u>476,420</u>

The accompanying notes are an integral part of the financial statements

NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon

Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Governmental Funds
Fiscal Year Ended June 30, 2025

	<u>General Fund</u>	<u>Associated Student Body Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
<u>Revenues</u>				
Intergovernmental	\$ 896,765	\$ -	\$ 209,935	\$ 1,106,700
Charges for Services	49,530	48,024	1,704	99,258
Contributions and Donations	301,765	11,448	27,290	340,503
Earnings on Investments	787	-	-	787
Other	16,420	6,582	2,854	25,856
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	1,265,267	66,054	241,783	1,573,104
<u>Expenditures</u>				
Current:				
Instruction:				
Regular Programs	886,459	60,066	90,581	1,037,106
Special Programs	91,928	-	69,281	161,209
	<hr/>	<hr/>	<hr/>	<hr/>
Total Instruction	978,387	60,066	159,862	1,198,315
Support Services:				
Student Support Services	12,774	-	73,631	86,405
Instruction Staff Support	8,703	-	-	8,703
General Administration	1,560	-	-	1,560
School Administration	303,826	-	-	303,826
Business Support Services	67,709	-	5,362	73,071
Central Activities	44,154	-	-	44,154
	<hr/>	<hr/>	<hr/>	<hr/>
Total Support Services	438,726	-	78,993	517,719
Capital Outlay	10,884	-	-	10,884
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	1,427,997	60,066	238,855	1,726,918
Net Change in Fund Balances	(162,730)	5,988	2,928	(153,814)
Fund Balances, Beginning	445,319	57,109	17,558	519,986
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances, Ending	\$ 282,589	\$ 63,097	\$ 20,486	\$ 366,172
	<hr/>	<hr/>	<hr/>	<hr/>

The accompanying notes are an integral part of the financial statements

NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes
in Fund Balances (Cash Basis) to the Statement of Activities (Modified Cash Basis)**
Fiscal Year Ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds	\$	(153,814)
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The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the Statement of Net Position and allocated over their estimated useful lives as annual depreciation expenses in the Statement of Activities.

Capital Outlay reported in governmental fund financial statements	10,884	
Depreciation expense reported in the Statement of Activities	<u>(27,205)</u>	
Amount by which capital outlays are greater / (less) than depreciation in the current period.		(16,321)

Change in Net Position - Governmental Activities	\$	<u><u>(170,135)</u></u>
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NIXYAAWII COMMUNITY SCHOOL
 Umatilla County, Oregon

Budgetary Comparison Statement
 General Fund
 Fiscal Year Ended June 30, 2025

	Original & Final Budget	Actual	Variance with Final Budget
<u>Revenue</u>			
Intergovernmental	\$ 807,325	\$ 896,765	\$ 89,440
Food Service Sales	2,000	-	(2,000)
Charges for Services	4,500	49,530	45,030
Contributions and Donations	351,000	301,765	(49,235)
Earnings on Investments	-	787	787
Other	3,000	16,420	13,420
	<hr/>	<hr/>	<hr/>
Total Revenue	1,167,825	1,265,267	97,442
<u>Expenditures</u>			
Instruction	1,026,005	978,387	47,618
Support Services	591,320	449,610	141,710
Enterprise and Community Services	50,500	-	50,500
	<hr/>	<hr/>	<hr/>
Total Expenditures	1,667,825	1,427,997	239,828
Net Change in Fund Balances	(500,000)	(162,730)	337,270
Fund Balance, Beginning	680,000	445,319	(234,681)
	<hr/>	<hr/>	<hr/>
Fund Balance, Ending	\$ 180,000	\$ 282,589	\$ 102,589
	<hr/>	<hr/>	<hr/>

The accompanying notes are an integral part of the financial statements

**NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon**

**Budgetary Comparison Statement
Associated Student Body Fund #270
Fiscal Year Ended June 30, 2025**

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Receipts</u>			
Local Sources:			
1790 Other Curricular Activities	\$ 22,500	\$ 48,024	\$ 25,524
1920 Contributions and Donations from Private Sources	12,500	11,448	(1,052)
1990 Miscellaneous	<u>-</u>	<u>6,582</u>	<u>6,582</u>
Total Receipts	35,000	66,054	31,054
<u>Disbursements</u>			
Instruction:			
1132 High School Extracurricular	<u>65,000</u>	<u>60,066</u>	<u>4,934</u>
Net Change in Fund Balance	(30,000)	5,988	35,988
Fund Balance, Beginning	<u>30,000</u>	<u>57,109</u>	<u>27,109</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ 63,097</u>	<u>\$ 63,097</u>

The accompanying notes are an integral part of the financial statements

Notes to the Financial Statements

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 1 – Summary of Significant Accounting Policies

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

A. Reporting Entity

Nixyáawii Community School, Umatilla County, Oregon, is a nonprofit corporation that was incorporated on August 10, 2004, under the laws of the State of Oregon. Pendleton School District #16R and the Confederated Tribes of the Umatilla Indian Reservation (CTUIR) entered into a Charter School Contract on March 30, 2004, to operate the School as an Oregon Charter School under the provisions of Oregon Revised Statutes Chapter 338. The School operates under a School Board-Principal form of government and provides education for grades 9-12.

A five-member board exercises governance responsibilities over all activities related to public elementary and secondary School education within the jurisdiction set by the State of Oregon. The board receives funding from local, state, and federal government sources and must comply with the requirements of these funding source entities. Four board positions are elected by the public (enrolled members of the Confederated Tribes of the Umatilla Indian Reservation) and one board position is appointed by the Board of Trustees of Confederated Tribes of the Umatilla Indian Reservation. The board has decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

As required by the modified cash basis of accounting, all significant activities and organizations have been included in the basic financial statements. Component units, as established by GASB Statement No. 61, are separate organizations that would be included in the School's reporting entity because of the significance of their operational or financial relationships with the School. Based on these criteria, there are no component units. However, the School is considered a component unit of Pendleton School District #16R because, even though they are separate legal entities, the School operates under authority of Pendleton School District #16R who exercises oversight as required by Oregon State Law.

B. Basic Financial Statements – School-Wide Statements

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

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 1 – Summary of Significant Accounting Policies (Continued)

B. Basic Financial Statements – School-Wide Statements (Continued)

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

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

C. Basic Financial Statements – Fund Financial Statements

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

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

Governmental Funds

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

The School reports these major governmental funds and fund types:

General Fund

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

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 1 – Summary of Significant Accounting Policies (Continued)

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

Special Revenue Funds

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

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

Major and Nonmajor Funds

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

<u>Major Fund</u>	<u>Brief Description</u>
General Fund	As discussed above, the General Fund will always be classified as major.
Associated Student Body Fund #270	Account for funds received and spent by the associated student body.

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

D. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 1 – Summary of Significant Accounting Policies (Continued)

D. Measurement Focus and Basis of Accounting (Continued)

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

Basis of Accounting

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

- Property and equipment purchased for cash is capitalized in the Statement of Net Position and depreciation expenditure is recorded as an allocated expenditure in the Statement of Activities.

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

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

E. Financial Statement Amounts

Cash and Cash Equivalents

For the purpose of the Statement of Net Position and the Balance Sheets, the School’s “cash and cash equivalents” includes all cash on hand, demand deposits, and short-term investments with an original maturity of three months or less from the date of acquisition. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

Interfund Activity

The School maintains a cash pool that is available for use by all funds. The cash pool account is maintained in the General Fund, while activity between funds utilizing this cash account is referred to as “Due To /

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

From Other Funds” in each fund at the end of each fiscal year in the fund financial statements. All interfund loan balances are considered current and are eliminated in the School-wide financial statements.

Inventories

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

Contributed Materials and Services

Due to its relationship with the Confederated Tribes of the Umatilla Indian Reservation (CTUIR), the School receives donated goods from the CTUIR and also donated services in the form of CTUIR employees providing certain services to the School at no cost to the School. Additionally, certain individuals, including members of the Board of Directors, donate substantial time to the operation of the School. No amounts have been reflected in the financial statements of the School related to these donated services, as no objective valuation of the services is available.

Capital Assets

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

<u>Asset</u>	<u>Years</u>
Vehicles	7
Equipment	5-10

Leases

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

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Compensated Absences

Compensated absences are not accrued, since the modified cash basis of accounting is used. Sick leave, personal leave, and emergency leave are awarded to employees. The leave does not vest and is forfeited at resignation, retirement, or death and is therefore, recorded as an expenditure when taken and no accrued liability is recorded. Vacation leave is not available or awarded to employees.

Retirement Plans

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

Net Position / Fund Balance

School-wide net position is divided into three components:

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

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Net Position / Fund Balance (Continued)

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

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

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

Encumbrances

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

Use of Estimates

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

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 1 – Summary of Significant Accounting Policies (Continued)

E. Financial Statement Amounts (Continued)

Income Taxes

As noted above, the School is a nonprofit corporation organized under the laws of the State of Oregon. Additionally, the School has received recognition of exemption under Internal Revenue Code Section 501(c)(3) and is not considered a private foundation by the Internal Revenue Service.

Note 2 – Stewardship, Compliance, and Accountability

Since the School is a Charter School, it is not required to follow Oregon’s Local Budget Law (Chapter 294 of the Oregon Revised Statutes). However, the School does prepare a budget for each fund in accordance with the budgetary basis of accounting, as required for reporting purposes by Pendleton School District #16R since the School is a component unit of Pendleton School District #16R.

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

At the June Board meeting, the budget message is delivered explaining the proposed budget and any significant changes in the School’s financial position, and then the budget is adopted by the Board of Directors.

Note 3 – Deposits

The GASB has adopted U.S GAAP, which includes standards to categorize deposits to give an indication of the level of custodial credit risk assumed by the School at June 30, 2025. Oregon Revised Statute (ORS) Chapter 295 governs the collateralization of Oregon public funds and provides the statutory requirements for the Public Funds Collateralization Program (PFCP). The PFCP was created by the Office of the State Treasurer to facilitate bank depository, custodian and public official compliance with ORS 295. ORS 295 requires the qualified depository to pledge collateral against any public funds deposits in excess of deposit insurance amounts. As of June 30, 2025, the total bank balance was \$335,119. The School maintains its funds at a financial institution deemed to be a qualified depository by the Office of the State Treasurer.

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

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 4 – Capital Assets

For the fiscal year ended June 30, 2025, capital assets activity as reported in the School-wide financial statements were as follows:

<u>Governmental Activities</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Transfers</u>	<u>Ending Balance</u>
Non-Depreciable Capital Assets:					
Construction in Progress	-	-	-	-	-
Depreciable Capital Assets:					
Equipment	92,045	-	-	-	92,045
Vehicles	74,087	10,884	-	-	84,971
Building Improvements	21,473	-	-	-	21,473
Total Depreciable Capital Assets	187,605	10,884	-	-	198,489
Accumulated Depreciation:	(61,036)	(27,205)	-	-	(88,241)
Total Governmental Capital Assets, Net	\$ 126,569	\$ (16,321)	\$ -	\$ -	\$ 110,248

Depreciation expense was charged to governmental activities as follows:

<u>Program/Function:</u>	
Instruction	
Regular Programs	\$ 4,177
Special Programs	202
Support Services:	
Student Support Services	108
Instruction Staff Support	11
General Administration	2
School Administration	380
Business Support Services	22,270
Central Activities	55
Total Depreciation Expense	\$ 27,205

Note 5 – Pension Plan

A. Name of the Pension Plan

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

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 5 – Pension Plan (Continued)

B. Plan Description

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

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

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

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

- 2. Death Benefits** – Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:
 - The member was employed by a OPERS employer at the time of death,
 - The member died within 120 days after termination of OPERS-covered employment,
 - The member died as a result of injury sustained while employed in a OPERS-covered job, or
 - The member was on an official leave of absence from a OPERS-covered job at the time of death.

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 5 – Pension Plan (Continued)

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

- 3. Disability Benefits** – A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- 4. Benefit Changes After Retirement** – After Retirement Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

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

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

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

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

- 2. Death Benefits** – Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.
- 3. Disability Benefits** – A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 5 – Pension Plan (Continued)

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

- 4. Benefit Changes After Retirement** – Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. Under current law, the cap on the COLA in fiscal year 2015 and beyond will vary based on 1.25 percent on the first \$60,000 of annual benefit and 0.15 percent on annual benefits above \$60,000.

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

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

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

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

F. Contributions

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

Employer contribution rates during the period were based on the December 31, 2022 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, 2023.

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 5 – Pension Plan (Continued)

F. Contributions (Continued)

Employer contributions for the fiscal year ended June 30, 2025 were \$222,132, excluding amounts to fund employer specific liabilities. The rates in effect for the fiscal year ended June 30, 2025 were: Tier One/Tier Two General Service – 27.87 percent, OPSRP Pension Program General Service – 25.03 percent, and OPSRP Individual Account Program – 6 percent.

G. Changes in Plan Provisions During the Measurement Period

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

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

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

H. Changes in Plan Provisions Subsequent to the Measurement Date

There were no changes subsequent to the June 30, 2024 measurement date.

Note 6 – Other Post-Employment Benefits (OPEB)

OPERS Retirement Health Insurance Account (RHIA)

A. Name of the Other Post-Employment Benefit Plan

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

B. Plan Description

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

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 6 – Other Post-Employment Benefits (OPEB) (Continued)

OPERS Retirement Health Insurance Account (RHIA) (Continued)

C. Benefits Provided Under ORS Chapter 238.420 – Retiree Healthcare

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

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

D. Contributions

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

Employer contributions to RHIA for the fiscal year ended June 30, 2025 are included in the OPERS annual pension amount in Note 6. The rates in effect for the fiscal year ended June 30, 2025 were: Tier One/Tier Two – 0 percent and OPSRP Pension Program – 0 percent.

Post-Employment Health Insurance Subsidy

A. Name of the Other Post-Employment Benefit Plan

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

B. Plan Description

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

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 6 – Other Post-Employment Benefits (OPEB) (Continued)

Post-Employment Health Insurance Subsidy (Continued)

C. Plan Benefits

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

D. Contributions

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

Note 7 – Concentrations

The School received 71% and 24% of its revenue from Pendleton School District #16R and the Confederated Tribes of the Umatilla Indian Reservation, respectively for the fiscal year ending June 30, 2025.

Pendleton School District #16R

The School has entered into a Charter School Contract with the Pendleton School District #16R on March 30, 2004. Oregon Revised Statutes Chapter 338 governs Charter Schools. On January 14, 2002, the Board of Education of Pendleton School District #16R approved the School to operate grades 9-12 to be effective in the fall of 2004. While the School is subject to *Minimum Standards for Audits of an Oregon Municipal Corporation*, per the agreement, they are still a 501(c)(3) non-profit corporation. The School is responsible for instructional time and curriculum development as allowed under Oregon State Law. The contract was set to terminate on June 30, 2016; however, Pendleton School District #16R renewed their charter agreement with the School with a new termination date of June 30, 2029.

The Pendleton School District #16R Board of Education can terminate the contract and revoke the Charter, for any uncured material breach of the contract or the Act. Generally, grounds for termination related to: failure to achieve performance benchmarks; failure to meet generally accepted standards of fiscal management; insufficient enrollment; violation of law which the public charter School is not exempt or any other reason set forth in the contract.

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 7 – Concentrations (Continued)

Confederated Tribes of the Umatilla Indian Reservation

The Board of Trustees of the Confederated Tribes of the Umatilla Indian Reservation (CTUIR) is committed to improving the educational opportunities and performance of members of the CTUIR. As such, the CTUIR has allowed the School use of its facilities to conduct School operations at no charge, has donated various goods and supplies to the School, has subsidized CTUIR employee time to provide services to the School, and donated approximately \$300,000 to the School during the fiscal year ended June 30, 2025. Without such contributions, it is likely that the School would not be able to operate in its present capacity.

Note 8 – Fund Balance Reporting

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

GASB Statement No. 54 provides for two major types of fund balances, which are non-spendable and spendable. Non-spendable fund balances are balances that cannot be spent because they are not expected to be converted to cash, or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund. At June 30, 2025 the School did not have any fund balances that would be considered non-spendable.

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

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

Restricted for Grants and Student Body Activities

Oregon State Statutes, granting agency requirements, and local ordinances require that certain revenues be specifically designed for the purpose of grant programs. The funds have been included in the restricted category of fund balance. The restricted fund balances totaled \$83,853; \$63,097 represented student activities (associated student body funds), \$1,972 represented amount restricted for miscellaneous grants from Trail Blazer Foundation and Communicare, \$14,166 represented amount restricted for future scholarships, and \$4,618 represented grant funds from Nike.

Assigned for School Operations

The Board has set aside certain spendable fund balances for school operations. At fiscal year-end, the assigned fund balance is \$380,040 for appropriation of existing unassigned fund balance at fiscal year-end to eliminate a general fund deficit in 2025-2026 fiscal year budget.

**Nixyáawii Community School
Umatilla County, Oregon**

**Notes to the Financial Statements
June 30, 2025**

Note 8 – Fund Balance Reporting (Continued)

Unassigned

The unassigned fund balance for the General Fund is negative \$97,451.

Note 9 – Risk Management

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

Note 10 – Contingencies

A substantial portion of operating funding is received from the State of Oregon passed through Pendleton School District #16R. State funding is determined through state-wide revenue projections that are paid to individual school districts based on pupil counts and other factors in the state school fund revenue formula. Since these projections and pupil counts fluctuate, they can cause either increases or decreases in revenue. Due to these future uncertainties at the state level, the future effect on the operations cannot be determined.

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

Note 11 – Evaluation of Subsequent Events

The School has evaluated subsequent events through November 21, 2025, the date on which the financial statements were available to be issued. No significant events were noted.

Supplementary Information

Combining Nonmajor Fund Financial Statements

NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon

Combining Balance Sheet - Cash Basis
Nonmajor Governmental Funds
June 30, 2025

	<u>Nike Grant Fund #214</u>	<u>Student Investment Account Fund #251</u>	<u>Misc Grant Fund #265</u>	<u>Scholarship Fund #269</u>	<u>Total Nonmajor Governmental Funds</u>
<u>Assets</u>					
Cash and Cash Equivalents	\$ 4,618	\$ -	\$ 1,972	\$ 14,166	\$ 20,756
Total Assets	<u>\$ 4,618</u>	<u>\$ -</u>	<u>\$ 1,972</u>	<u>\$ 14,166</u>	<u>\$ 20,756</u>
<u>Liabilities and Fund Balance</u>					
Liabilities					
Due to Other Funds	\$ -	\$ 270	\$ -	\$ -	\$ 270
Fund Balance:					
Restricted	4,618	-	1,972	14,166	20,756
Unassigned	<u>-</u>	<u>(270)</u>	<u>-</u>	<u>-</u>	<u>(270)</u>
Total Fund Balances	<u>4,618</u>	<u>(270)</u>	<u>1,972</u>	<u>14,166</u>	<u>20,486</u>
Total Liabilities and Fund Balances	<u>\$ 4,618</u>	<u>\$ -</u>	<u>\$ 1,972</u>	<u>\$ 14,166</u>	<u>\$ 20,756</u>

**NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Cash Basis
Nonmajor Governmental Funds
Fiscal Year Ended June 30, 2025**

	Nike Grant Fund #214	M98 Fund #216	Student Investment Account Fund #251	Summer Learning Grant Fund #254	Misc Grant Fund #265	Scholarship Fund #269	Total Nonmajor Governmental Funds
<u>Receipts</u>							
Intergovernmental	\$ -	\$ 70,771	\$ 125,538	\$ 13,626	\$ -	\$ -	\$ 209,935
Charges for Services	-	-	944	-	760	-	1,704
Contributions and Donations	-	-	13,790	-	10,000	3,500	27,290
Miscellaneous	-	-	1,380	-	974	500	2,854
	<u>-</u>	<u>70,771</u>	<u>141,652</u>	<u>13,626</u>	<u>11,734</u>	<u>4,000</u>	<u>241,783</u>
Total Receipts							
<u>Disbursements</u>							
Current:							
Instruction:							
Regular Programs	790	70,581	-	-	18,460	750	90,581
Special Programs	-	-	63,314	5,967	-	-	69,281
Summer Programs	-	-	-	-	-	-	-
Support Services:							
Student Support Services	-	-	73,631	-	-	-	73,631
Instructional Staff Support	-	-	-	-	-	-	-
General Administration	-	-	-	-	-	-	-
School Administration	-	-	-	-	-	-	-
Business Services	-	-	5,362	-	-	-	5,362
Central Activities	-	-	-	-	-	-	-
Total Disbursements	<u>790</u>	<u>70,581</u>	<u>142,307</u>	<u>5,967</u>	<u>18,460</u>	<u>750</u>	<u>238,855</u>
Net Change in Fund Balances	(790)	190	(655)	7,659	(6,726)	3,250	2,928
Fund Balances, Beginning	<u>5,408</u>	<u>(190)</u>	<u>385</u>	<u>(7,659)</u>	<u>8,698</u>	<u>10,916</u>	<u>17,558</u>
Fund Balances, Ending	<u>\$ 4,618</u>	<u>\$ -</u>	<u>\$ (270)</u>	<u>\$ -</u>	<u>\$ 1,972</u>	<u>\$ 14,166</u>	<u>\$ 20,486</u>

Budgetary Comparison Schedules

**NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon**

**Budgetary Comparison Schedule
Nike Grant Fund #214
Fiscal Year Ended June 30, 2025**

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Receipts</u>	\$ -	\$ -	\$ -
<u>Disbursements</u>			
Instruction:			
1132 High School Extracurricular	<u>5,500</u>	<u>790</u>	<u>4,710</u>
Net Change in Fund Balance	(5,500)	(790)	4,710
Fund Balance, Beginning	<u>5,500</u>	<u>5,408</u>	<u>(92)</u>
Fund Balance, Ending	<u>\$ -</u>	<u>\$ 4,618</u>	<u>\$ 4,618</u>

**NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon**

**Budgetary Comparison Schedule
Measure 98 Fund #216
Fiscal Year Ended June 30, 2025**

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Receipts</u>			
State Sources:			
3299 Restricted Grants	\$ 84,000	\$ 70,771	\$ (13,229)
<u>Disbursements</u>			
Instruction:			
1131 High School Programs	84,000	70,581	13,419
Net Change in Fund Balance	-	190	190
Fund Balance, Beginning	-	(190)	(190)
Fund Balance, Ending	\$ -	\$ -	\$ -

**NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon**

**Budgetary Comparison Schedule
ESSER III School Improvement Fund #223
Fiscal Year Ended June 30, 2025**

	Original & Final Budget	Actual	Variance with Final Budget
<u>Receipts</u>			
Federal Sources:			
4500 Restricted Revenue from the Federal Government Through the State	\$ 50,000	\$ -	\$ (50,000)
<u>Disbursements</u>			
Instruction:			
1400 Summer School	15,000	-	15,000
Support:			
2664 Technology Operations Services	35,000	-	35,000
Total Disbursements	50,000	-	50,000
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning	-	-	-
Fund Balance, Ending	\$ -	\$ -	\$ -

NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon

Budgetary Comparison Schedule
Student Investment Account Fund #251
Fiscal Year Ended June 30, 2025

	Original & Final Budget	Actual	Variance with Final Budget
<u>Receipts</u>			
Local Sources:			
1760 Club Fund Raising	\$ -	\$ 944	\$ 944
1920 Contributions and Donations from Private Sources	-	13,790	13,790
1990 Miscellaneous	-	1,380	1,380
Total Local Sources	-	16,114	16,114
State Sources:			
3299 Restricted Grants	122,000	125,538	3,538
Total Receipts	122,000	141,652	19,652
<u>Disbursements</u>			
Instruction:			
1271 Remediation	83,500	63,314	20,186
Support:			
2122 Counseling Services	-	73,631	(73,631)
2520 Fiscal Services	72,000	5,362	66,638
Total Disbursements	155,500	142,307	13,193
Net Change in Fund Balance	(33,500)	(655)	32,845
Fund Balance, Beginning	33,500	385	(33,115)
Fund Balance, Ending	\$ -	\$ (270)	\$ (270)

**NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon**

**Budgetary Comparison Schedule
Summer Learning Grant Fund #254
Fiscal Year Ended June 30, 2025**

	<u>Original & Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<u>Receipts</u>			
State Sources:			
3299 Restricted Grants	\$ <u>20,000</u>	\$ <u>13,626</u>	\$ <u>(6,374)</u>
Total Receipts	<u>20,000</u>	<u>13,626</u>	<u>(6,374)</u>
<u>Disbursements</u>			
1271 Remediation	<u>20,000</u>	<u>5,967</u>	<u>14,033</u>
Total Disbursements	<u>20,000</u>	<u>5,967</u>	<u>14,033</u>
Net Change in Fund Balance	-	7,659	7,659
Fund Balance, Beginning	<u>-</u>	<u>(7,659)</u>	<u>(7,659)</u>
Fund Balance, Ending	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

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**NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon**

**Budgetary Comparison Schedule
Miscellaneous Grant Fund #265
Fiscal Year Ended June 30, 2025**

	Original & Final Budget	Actual	Variance with Final Budget
<u>Receipts</u>			
Local Sources:			
1760 Club Fundraising	\$ 5,000	\$ 760	\$ (4,240)
1920 Contributions and Donations from Private Sources	10,750	10,000	(750)
1990 Miscellaneous	-	974	974
Total Receipts	15,750	11,734	(4,016)
<u>Disbursements</u>			
Instruction:			
1131 High School Programs	23,500	18,460	5,040
1132 High School Extracurricular	20,500	-	20,500
Total Disbursements	44,000	18,460	25,540
Net Change in Fund Balance	(28,250)	(6,726)	21,524
Fund Balance, Beginning	28,250	8,698	(19,552)
Fund Balance, Ending	\$ -	\$ 1,972	\$ 1,972

**NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon**

**Budgetary Comparison Schedule
Scholarship Fund #269
Fiscal Year Ended June 30, 2025**

	Original & Final Budget	Actual	Variance with Final Budget
<u>Receipts</u>			
Local Sources:			
1920 Contributions and Donations from Private Sources	\$ 3,000	\$ 3,500	\$ 500
1990 Miscellaneous	-	500	500
Total Receipts	3,000	4,000	1,000
<u>Disbursements</u>			
Instruction:			
1131 High School Programs	8,000	750	7,250
Net Change in Fund Balance	(5,000)	3,250	8,250
Fund Balance, Beginning	5,000	10,916	5,916
Fund Balance, Ending	\$ -	\$ 14,166	\$ 14,166

Other Financial Schedules

NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education
Fiscal Year Ended June 30, 2025

A. Energy Bills for Heating – All Funds:

Please enter your expenditures for electricity, heating fuel, and water & sewage for these Functions & Objects.

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

B. Replacement of Equipment – General Fund:

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

	\$ -
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Exclude these functions:

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

Exclude these functions:

2550	Pupil Transportation
3100	Food Service
3300	Community Services
4150	Construction

NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2025

Revenue from Local Sources

	Totals	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
1110 Ad Valorem Taxes Levied by District	-	-	-	-	-	-	-	-
1120 Local Option Ad Valorem Taxes Levied by District	-	-	-	-	-	-	-	-
1130 Construction Excise Tax	-	-	-	-	-	-	-	-
1190 Penalties and Interest on Taxes	-	-	-	-	-	-	-	-
1200 Revenue from Local Governmental Units Other Than Districts	-	-	-	-	-	-	-	-
1311 Regular Day School Tuition - From Individuals	-	-	-	-	-	-	-	-
1312 Regular Day School Tuition - Other Dist Within State	-	-	-	-	-	-	-	-
1313 Regular Day School Tuition - Other Districts Outside	-	-	-	-	-	-	-	-
1320 Adult/Continuing Education Tuition	-	-	-	-	-	-	-	-
1330 Summer School Tuition	-	-	-	-	-	-	-	-
1411 Transportation Fees - From Individuals	-	-	-	-	-	-	-	-
1412 Transportation Fees - Other Dist Within State	-	-	-	-	-	-	-	-
1413 Transportation Fees - Other Districts Outside	-	-	-	-	-	-	-	-
1420 Summer School Transportation Fees	-	-	-	-	-	-	-	-
1500 Earnings on Investments	787	787	-	-	-	-	-	-
1600 Food Service	-	-	-	-	-	-	-	-
1700 Extracurricular Activities	49,727	-	49,727	-	-	-	-	-
1800 Community Services Activities	-	-	-	-	-	-	-	-
1910 Rentals	-	-	-	-	-	-	-	-
1920 Contributions and Donations From Private Sources	340,502	301,765	38,738	-	-	-	-	-
1930 Rental or Lease Payments From Private Contractors	-	-	-	-	-	-	-	-
1940 Services Provided Other Local Education Agencies	49,530	49,530	-	-	-	-	-	-
1950 Textbook Sales and Rentals	-	-	-	-	-	-	-	-
1960 Recovery of Prior Years' Expenditure	-	-	-	-	-	-	-	-
1970 Services Provided Other Funds	-	-	-	-	-	-	-	-
1980 Fees Charged to Grants	1,812	1,812	-	-	-	-	-	-
1990 Miscellaneous	12,544	3,108	9,436	-	-	-	-	-
Total Revenue from Local Sources	454,903	357,003	97,900	-	-	-	-	-

Revenue from Intermediate Sources

	Totals	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	-	-	-	-	-	-	-	-
2200 Restricted Revenue	-	-	-	-	-	-	-	-
2800 Revenue in Lieu of Taxes	-	-	-	-	-	-	-	-
2900 Revenue for/on Behalf of the District	-	-	-	-	-	-	-	-
Total Revenue from Intermediate Sources	-	-	-	-	-	-	-	-

Revenue from State Sources

	Totals	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
3101 State School Fund - General Support	896,532	896,532	-	-	-	-	-	-
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	210,168	233	209,935	-	-	-	-	-
3800 Revenue in Lieu of Taxes	-	-	-	-	-	-	-	-
3900 Revenue for/on Behalf of the District	-	-	-	-	-	-	-	-
Total Revenue from State Sources	1,106,700	896,765	209,935	-	-	-	-	-

Revenue from Federal Sources

	Totals	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	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-
Total Revenue from Federal Sources	-	-	-	-	-	-	-	-

Revenue from Other Sources

	Totals	Fund 100	Fund 200	Fund 300	Fund 400	Fund 500	Fund 600	Fund 700
5100 Long Term Debt Financing Sources	-	-	-	-	-	-	-	-
5200 Interfund Transfers	-	-	-	-	-	-	-	-
5300 Sale of or Compensation for Loss of Fixed Assets	11,497	11,497	-	-	-	-	-	-
5400 Resources - Beginning Fund Balance	519,986	445,319	74,667	-	-	-	-	-
Total Revenue from Other Sources	531,483	456,816	74,667	-	-	-	-	-

Grand Totals

Grand Totals	2,093,085	1,710,584	382,502	-	-	-	-	-
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**NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon**

**Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2025**

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	765,221	431,481	275,419	1,383	56,293	-	645	-
1132 High School Extracurricular	121,238	52,288	15,556	39,470	9,893	-	4,031	-
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	91,928	56,103	35,825	-	-	-	-	-
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	978,387	539,872	326,800	40,853	66,186	-	4,676	-

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	12,774	7,179	5,595	-	-	-	-	-
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	8,703	4,196	2,356	2,151	-	-	-	-
2310 Board of Education Services	1,560	-	-	-	-	-	1,560	-
2320 Executive Administration Services	-	-	-	-	-	-	-	-
2410 Office of the Principal Services	314,710	180,648	119,143	5,736	7,284	-	1,899	-
2490 Other Support Services - School Administration	-	-	-	-	-	-	-	-
2510 Direction of Business Support Services	-	-	-	-	-	-	-	-
2520 Fiscal Services	54,119	-	-	50,402	-	-	3,717	-
2540 Operation and Maintenance of Plant Services	-	-	-	-	-	-	-	-
2550 Student Transportation Services	13,590	-	-	1,220	1,360	10,884	126	-
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	7,000	-	-	7,000	-	-	-	-
2660 Technology Services	37,154	-	-	27,643	9,511	-	-	-
2670 Records Management Services	-	-	-	-	-	-	-	-
2690 Other Support Services - Central	-	-	-	-	-	-	-	-
2700 Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures	449,610	192,023	127,094	94,152	18,155	10,884	7,302	-

Enterprise and Community Services Expenditures

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

Facilities Acquisition and Construction Expenditures

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

Other Uses Expenditures

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

Grand Totals

	1,427,997	731,895	453,894	135,005	84,341	10,884	11,978	-
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NIXYAAWII COMMUNITY SCHOOL
Umatilla County, Oregon

Supplemental Information Required by the Oregon Department of Education (3211c)
Fiscal Year Ended June 30, 2025

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	89,791	44,507	28,638	4,837	5,910	-	5,899	-
1132	High School Extracurricular	60,855	-	-	22,432	27,046	-	11,377	-
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	69,280	27,493	11,226	23,946	4,803	-	1,812	-
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		219,926	72,000	39,864	51,215	37,759	-	19,088	-
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	73,630	41,272	32,358	-	-	-	-	-
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	5,362	-	-	-	-	-	5,362	-
2540	Operation and Maintenance of Plant Services	-	-	-	-	-	-	-	-
2550	Student Transportation Services	-	-	-	-	-	-	-	-
2570	Internal Services	-	-	-	-	-	-	-	-
2610	Direction of Central Support Services	-	-	-	-	-	-	-	-
2620	Planning, Research, Development, Evaluation Services, Grant Writing and Statistical Services	-	-	-	-	-	-	-	-
2630	Information Services	-	-	-	-	-	-	-	-
2640	Staff Services	-	-	-	-	-	-	-	-
2660	Technology Services	-	-	-	-	-	-	-	-
2670	Records Management Services	-	-	-	-	-	-	-	-
2690	Other Support Services - Central	-	-	-	-	-	-	-	-
2700	Supplemental Retirement Program	-	-	-	-	-	-	-	-
Total Support Services Expenditures		78,992	41,272	32,358	-	-	-	5,362	-
Enterprise and Community Services Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
3100	Food Services	-	-	-	-	-	-	-	-
3200	Other Enterprise Services	-	-	-	-	-	-	-	-
3300	Community Services	-	-	-	-	-	-	-	-
3500	Custody and Care of Children Services	-	-	-	-	-	-	-	-
Total Enterprise and Community Services Expenditures		-	-	-	-	-	-	-	-
Facilities Acquisition and Construction Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
4110	Service Area Direction	-	-	-	-	-	-	-	-
4120	Site Acquisition and Development Services	-	-	-	-	-	-	-	-
4150	Building Acquisition, Construction, and Improvement Services	-	-	-	-	-	-	-	-
4180	Other Capital Items	-	-	-	-	-	-	-	-
4190	Other Facilities Construction Services	-	-	-	-	-	-	-	-
Total Facilities Acquisition and Construction Expenditures		-	-	-	-	-	-	-	-
Other Uses Expenditures		Totals	Object 100	Object 200	Object 300	Object 400	Object 500	Object 600	Object 700
5100	Debt Service	-	-	-	-	-	-	-	-
5200	Transfers of Funds	-	-	-	-	-	-	-	-
5300	Apportionment of Funds by ESD	-	-	-	-	-	-	-	-
5400	PERS UAL Bond Lump Sum	-	-	-	-	-	-	-	-
Total Other Uses Expenditures		-	-	-	-	-	-	-	-
Grand Totals		298,918	113,272	72,222	51,215	37,759	-	24,450	-

**NIXYAAWII COMMUNITY SCHOOL
UMATILLA COUNTY, OREGON
Oregon Department of Education Required Schedule of Federal Awards
Fiscal Year Ended June 30, 2025**

Federal Grantor		Federal CFDA #	Grant Period	Grant Amount	2024-25 Revenues	2024-25 Expenditures
Pass-Through Grantor	Program Title					
U.S. Department of Education:						
Passed through Pendleton School District 16:						
General Fund:						
	Total General Fund			\$ -	\$ -	\$ -
				-	-	-
Special Revenue Funds:						
	Total Special Revenue Funds			-	-	-
				-	-	-
Total U.S. Department of Education				-	-	-
Total Federal Financial Assistance				\$ -	\$ -	\$ -

Note: The above schedule of federal awards is presented on the cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. This schedule is not presented as a requirement of OMB Circular A-133, but rather as a requirement of the Oregon State Department of Education.

COMPLIANCE SECTION

Cockburn & McClintock, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

To the Board of Directors and Management
Nixyaawii Community School
Pendleton, Oregon 97801

We have audited the modified cash basis financial statements of Nixyaawii Community School (the School) as of and for the fiscal year ended June 30, 2025, and have issued our report thereon dated November 21, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

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

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

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

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

OAR 162-10-0230 Internal Control

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

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

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

Restrictions on Use

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



Cockburn & McClintock, LLC

Pendleton, Oregon

November 21, 2025