

WCCC offers beginning golf classes

Willow Creek Country Club will offer a beginner's golf class this spring.

The class will be held April 3, 10, 17 and 24, and May 1 and 8 from 5:30-7 p.m. at Willow Creek Country Club. The cost is \$30 for the entire series of six classes. The price includes a temporary membership in WCCC for non-members and provides unlimited practice play for the duration of the classes.

A half-price membership will be provided

for students who were not members in 2011. The class fee will be waived for family members of WCCC members. Each student must have a basic set of clubs, including putter; 5, 7 and 9 irons; and a wood. Balls and tees will be provided.

The class is for people with limited or no prior golf experience. It will cover the basics of play, rules and game etiquette. The skills of putting, chipping, pitching, approaching, fairway shots and

teeing-off will be covered, with emphasis on proper grip, stance, alignment and swing.

The class is limited to 12 students per session; registration will be on a first-come, first-served basis. Contact instructor John Edmundson at 541-676-5177 with questions or to register for the class. Make checks payable to Willow Creek Country Club and send to John Edmundson, PO Box 146, Heppner, OR 97836.

EOU endorsement opens doors for Ag students

Agriculture science and technology are coming together at Eastern Oregon University in the form of a new endorsement offered through the Master of Arts in teaching program (MAT).

For students enrolled in Oregon State University's agriculture program at EOU, the endorsement eliminates the need to relocate to Corvallis if their intent is to go into teaching.

Program coordinators believe many students will take advantage of the new option and complete their teacher preparation closer to home.

"This will serve many of our current Ag students who plan to become teachers, as well as others who have wanted to pursue a career in teaching agriculture, but have been unable to relocate across the state to pursue their education," said Kristin Johnson, MAT

adviser. "We are thrilled that students in eastern and central Oregon now have the option to pursue their teaching license and agriculture endorsement at EOU."

With the endorsement, MAT graduates will be qualified to teach dozens of courses, including but not limited to animal production/science, agribusiness management, agricultural leadership, botany and food science. Many teachers also become involved with their local FFA chapters.

Prerequisites for completing the endorsement include a bachelor's degree with a major or equivalent in agriculture. OSU currently offers four agriculture-related degrees on the EOU campus.

Students in the MAT program earn an Oregon teaching license and master's degree in 13 months. It is an extended campus curriculum, en-

abling students to live and complete their student-teaching in school districts throughout the eastern and central parts of the state. On-campus classes are held periodically and small cohorts of 18-25 students are offered in elementary and secondary education.

EOU's education endorsement opportunities also include math, biology, chemistry, integrated sciences, physics, language arts, social studies, art, music, physical education, business, foreign languages and elementary education in multiple subjects.

Applications for the upcoming 2012-13 MAT program are available online at www.eou.edu/ed/mat. The deadline to apply is March 1 and classes begin in July.

For more information contact Kristin Johnson, MAT adviser, at 541-962-3529 or e-mail kristin.johnson@eou.edu.

MCSO AUDIT

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maintains that because of budgetary concerns and because the district is small, employees must double up on duties and a greater segregation of duties is not feasible.

Dirksen said that Oster would also like an analysis of the district's post-retirement plan (OPEB-Other Post Employment Benefits) and they also want the district to create their own financial document and then present it to the auditor, rather than having the district supply the numbers and leaving it to the auditor to create the document.

With regard to the post-retirement plan (OPEB), the auditors commented that the district "has not properly accounted for other post-employment benefits, specifically those associated with its early retirement insurance program and the health insurance implicit rate subsidy."

Oster said that the "costs and obligations would increase liabilities, increase expenses and decrease net assets." They added, however, that "The amount by which this departure would affect liabilities, expenses and net assets of the governmental activities is not reasonably determinable."

The district's OPEB includes an early retirement insurance program for qualified employees with three separate programs for certified, classified and administrative employees as follows:

- In order for a certified (teacher) employee qualify for early retirement, he or she must have completed 20 years of teaching, of which 10 years must have been in service to the district. The option pays up to the amount of the district cap toward the monthly premiums for the employee's present insurance programs at the time of retirement for seven years or until employee qualifies for the federal Social Security Medicare coverage, whichever is earlier.

- In order for a classified employee to qualify for the early retirement program, he or she must have served district for 15 years. At the beginning of age 58 until the age of 62, the district pays up to the amount of the district cap for existing family medical insurance. If an employee chooses to retire

after age 58, the benefit still terminates at age 62. The maximum coverage is for four years.

- In order for an administrative employee to qualify for the early retirement program, he or she must have completed 10 years of continuous service to the district. Immediately preceding his or her retirement under PERS, the employee shall be eligible to receive the hospital/medical/dental/vision insurance coverage for 10 years or until age 65, whichever comes first. At the time of retirement, the district shall pay the premiums for the retired principal and the principal's spouse for coverage under the present district hospital/medical/dental/vision insurance for 10 years or until the principal reaches 65 years of age, whichever comes first. In no event shall there be double coverage of the principal and spouse. Total amount paid for the 2010-11 year was \$274,699.

Expenditures for the two preceding years were \$174,280 and \$217,899 respectively.

Concerning other post-employment health insurance subsidy, the district also operates a simple-employer retiree benefit plan that provides post-employment health benefits to eligible employees and their spouses. There are active and retired members in the plan. Benefits and eligibility for members are established through collective bargain agreements. The district did not establish an irrevocable trust to account for the plan. Instead, the activities of the plan are reported in the general fund. The district is under no obligation to fund the benefits in advance. In 2009, the annual required contribution was \$113,488; however, only \$62,692 in contributions was made.

As to the audit's financial report, the district showed the following assets:

- \$3,422,273 in cash and investments, \$273,675 in property taxes, \$1,654,683 in other receivables, \$204,782 in bond issue costs/net of amortization, \$5,162,108 in pre-paid pension contributions and \$20,305,620 in capital assets-including \$591,785 in land, \$1,443,176 in land improvements, \$17,801,080 in buildings and \$469,579 in equipment, for \$31,023 in total assets.

The report listed the following liabilities:

- \$104,797 in accounts payable, \$989,133 in accrued liabilities, \$50,796 in net OPEB obligation, \$1,329,995 for the current portion of bonds payable, \$66,690 in accrued interest payable, \$112,427 for the premium on bonds payable, net of amortization, \$15,220,312 in general obligation bonds payable, less current portion, and \$6,711,956 in pension bonds payable, less current portion, for \$24,586,106 in total liabilities.

The district showed the following in net assets:

- \$3,882,495 investment in capital assets, net of related debt, \$1,558,471 restricted for debt service and \$996,071 unrestricted for the \$6,437,037 in total net assets.

For instruction, the district spent \$10,245,600 in regular programs, \$3,215,526 in special programs and \$21,638 in summer school programs.

In supporting services the audit showed that the district spent \$289,081 for students, \$528,269 for instructional staff, \$424,528 for general administration, \$1,510,607 for school administration \$3,434,566 for business services, \$624,184 for central support services and \$274,699 for the supplemental retirement program.

In enterprise and community services, the district spent \$937,455 on food services and \$25,171 for community services.

The district had \$1,235,208 in debt service and \$786,499 in depreciation.

Total governmental activities amounted to \$23,553,031.

In general revenues, the district took in the following:

- \$5,128,705 in property taxes levied for general purposes;
- \$1,982,736 in property taxes levied for debt service;
- \$11,548,686 from the state school fund;
- \$170,818 from the common school fund;
- \$173,450 in other unrestricted funds;
- \$56,139 in unrestricted investment earnings;
- \$4,566 in the sale of capital assets; and
- \$975,918 in miscellaneous revenues, for a total of \$20,041,018 in general revenues.



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Blast from the Past adult dance scheduled

By Taylor Gould

Heppner High School ASB is putting on a dance for adults on Friday, March 9 at the HHS cafeteria. The cost for couples will be \$10; singles are \$7.

The dance is a fundraiser for a speaker who came and talked to the students about being drug and alcohol free. Participants should be ready to dance through different eras, starting with from the 40s and 50s and going through the 90s and into the present. Music will change hourly to incorporate all the eras.

The students encourage everyone to come with coworkers, friends and family to support Heppner High School activities with this dance. It should be a time for all to have fun and to remember past high-school days, music and dance.

Tickets are on sale at Murray's Drug or from Taylor Gould at 541-676-5510. Contact Taylor Gould with questions.

Walk and 5k run planned

Residents and visitors in Heppner are invited to start their day with a wee bit o' fun by joining the St. Patrick's Day Walk & 5k Run on Saturday, March 17 at 9:30 a.m.

Friends Helping Friends, which hosts the event, will gather at 8:30 a.m. in the Heppner United Methodist Church for a remembrance social hour and registration. Five-dollar donations will be kept in a local pot of gold and donated to Pioneer Memorial Home Health.

This is not a timed event, although everyone is

encouraged to finish; participants can run at their own pace or walk if they need to. The walk is not especially long... five kilometers equals 3.1 miles. Strollers and dogs on leashes are welcome.

The walk/run route is a figure-eight loop around Heppner. It will begin and end at the Heppner United Methodist Church. Items of interest along the way include the Agricultural Museum, Heppner High School, Heppner Elementary School, Morrow County Court House, and the Heppner Library and Museum.

Everyone is encouraged to wear green or pink.

For more information or to pre-register, contact Susan Hisler at 541-676-5878, Janelle Ellis at 541-676-5240 or Origanelle@hotmail.com, or Kathi Dickenson at Kathidickenson@hotmail.com.

Make checks payable to Pioneer Memorial Home Health. Mail donations to Friends Helping Friends, c/o Kathi Dickenson, P.O. Box 566, Heppner, OR 97836