



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Financial Report as of June 30, 2019

The Summary of Revenue and Expenditures as of June 30, 2019, is organized by fund and function with budget variances for the current fiscal year to date and includes audited actuals for the previous year. For 2018-19, the report includes the current budget as amended. Encumbrances and year-to-date actuals follow in the next two columns with variances and percent of budget. The 2019-20 adopted budget is included in this report for reference.

General Fund. The Summary of Revenue and Expenditures as of June 30, 2019, provides fiscal year-to-date financial data as follows.

The first report view on pages 1-2:

- summarizes General Fund operating revenues and groups revenue into State School Fund Formula Resources, Local Option Revenues, Education Service District Revenues and other local, state and federal revenues;
- summarizes expenditures or operating requirements by function category;
- includes a section of other financing sources and uses; and
- shows a net change in fund balance, beginning and ending fund balance.

The next report view on page 3 provides expenditures summarized by object classification.

General Fund Summary

Total Operating Revenue. For 18-19, total operating revenue is \$48,441,638 as of June 30, and represents 100% of the current budget of \$48,484,781, as shown on page 1.

State School Fund Revenues. Of the total operating revenue, \$41,645,859 is from State School Fund formula revenue resulting in a negative variance of \$90,698 of 0.2 percent. The collection of current and prior years' property taxes resulted in unfavorable variances of \$57,956 and \$24,923, respectively. Other unfavorable variances were from State School Fund General Support of \$24,802, payments in lieu of property taxes of \$2,031. Federal Forest Fees provided a favorable variance of \$19,014.

Other Operating Revenues. Local option levy property taxes combined receipts for the current year and prior year are nearly 100% of the amount budgeted by \$5,187. The Local Option Equalization (LOE) grant adopted budget was based on the prior year's amount, however, the 2019 LOE grant award of \$547,692 will

be received in 19-20 along with the 2020 LOE grant. Under the law, if a district passes a local option levy and it first is imposed in the same biennium in which voters passed it, the district still qualifies for the equalization grant for the year in which the levy is first imposed, but the grant is not paid by ODE to the district until the first year of the next biennium.

Revenue from the CGESD local service plan including local service plan revenue and invoiced services reimbursements totaling \$2,377,526 were \$30,000 less than budgeted due to \$30,000 of direct services provided by CGESD.

Other local revenue provides a favorable variance of \$70,277 primarily from grant indirect cost revenue. Other state revenue from the long term care and treatment contract provides a favorable variance of \$10,560 and other federal revenue from the teen parenting contract provides a favorable variance of \$1,905 based on actual services performed.

Total General Fund Operating Requirements. The total operating requirements (expense) budget shown on page 2 is \$49,728,902. Expenditures total \$47,612,705 resulting in a favorable variance of \$2,116,198 or four percent.

Instruction expenditures are 97% of the \$29,945,467 budget. Support Services expenditures are 96% of the \$19,119,363 budget. The semi-annual Debt Service principal and interest payments from the general fund totaling \$262,830 were made for the year. The Contingency balance is \$401,242 of the \$466,242 adopted budget. The year-end expenditure variances total \$2,116,198 from these objects: \$327,201 of salaries, \$633,515 of associated payroll costs, \$434,221 of purchased services, \$311,057 of supplies, \$4,635 of capital outlay, \$4,325 of other goods and services and \$401,242 of unspent contingency.

Expenditures by year by object classification are shown on pages 4-5.

Other Financing Sources and Uses. The amount of the interfund transfer in from the Biennial Reserve Fund was \$750,000 less than the original budget of \$1,500,000.

General Fund Balance. The District began the year with \$5,443,336 in beginning fund balance which was \$931,355 greater than the adopted budget. Through an approved supplemental budget, the budget was adjusted to reflect the actual beginning fund balance. The 18-19 ending fund balance of \$6,962,666 is \$1,323,055 greater than the 18-19 budget of \$5,639,611 primarily from savings from operating requirements less the change in interfund transfers to the General Fund.

The 18-19 ending fund balance becomes the beginning fund balance for the 19-20 fiscal year. As compared to the 19-20 adopted beginning fund balance budget of \$6,490,852, the 18-19 ending fund balance provides a favorable variance of \$471,814.

Other Funds

Other Funds. All other funds are shown beginning on pages 6 through 21 with activity through June 30, 2019. Grant Funds 220-299 and the Capital Construction Funds 400-404 are grouped and summarized for this report. The 2018-19 beginning fund balances reflect the prior year audited ending fund balances.

Fund 200 Food Service – Resources from local, state and federal sources total \$1,655,913 and beginning fund balance of \$484,105 support operations of nutrition services. The program operated within its budget with expenses of \$1,648,989, leaving an ending fund balance of \$491,029.

Fund 204 Student Body Funds – Actual student body fund activity is shown as of June 30, 2019, with revenue of \$1,080,035 and expenses and transfers of \$1,151,142, and an overall ending fund balance of \$591,562.

Student Body Funds	Beginning Balances	Revenue	Expenses & Transfer	Ending Balances
Elementary Schools	\$140,143	\$184,335	\$208,392	\$116,087
Middle Schools	164,816	108,023	106,766	166,073
High School	356,326	789,062	835,985	309,403
Total	\$661,285	\$1,081,420	\$1,151,142	\$591,562

Fund 205 Community Education – The community education program activity reflects a beginning fund balance of \$80,330, local revenue of \$1,160,698, state revenue of \$6,090 for the driver’s education program, inter-fund transfers from the General Fund of \$59,604, expenses of \$1,254,287, with a current ending fund balance of \$52,434.

Fund 207 Biennial Reserve Fund – The School Board established this fund in 2015-16 to set aside funds for state school fund distribution in the second year of the biennium and to set aside funds for upcoming PERS rate increases, as approved by the Board. The 18-19 beginning fund balance is \$5,515,247. In 18-19, a transfer to the General Fund of \$750,000 was completed to provide operational funds reducing the balance to \$4,765,247.

Fund 210 Unemployment Reserve – The Unemployment Reserve Fund beginning fund balance of \$382,181 provides resources to pay for expenditure activity of the District’s Local Government Benefit Trust Fund and the quarterly unemployment premiums. Quarterly premiums paid equal \$27,528. Pending Trust Statement transactions will be recorded once the 18-19 statement is received in November 2019.

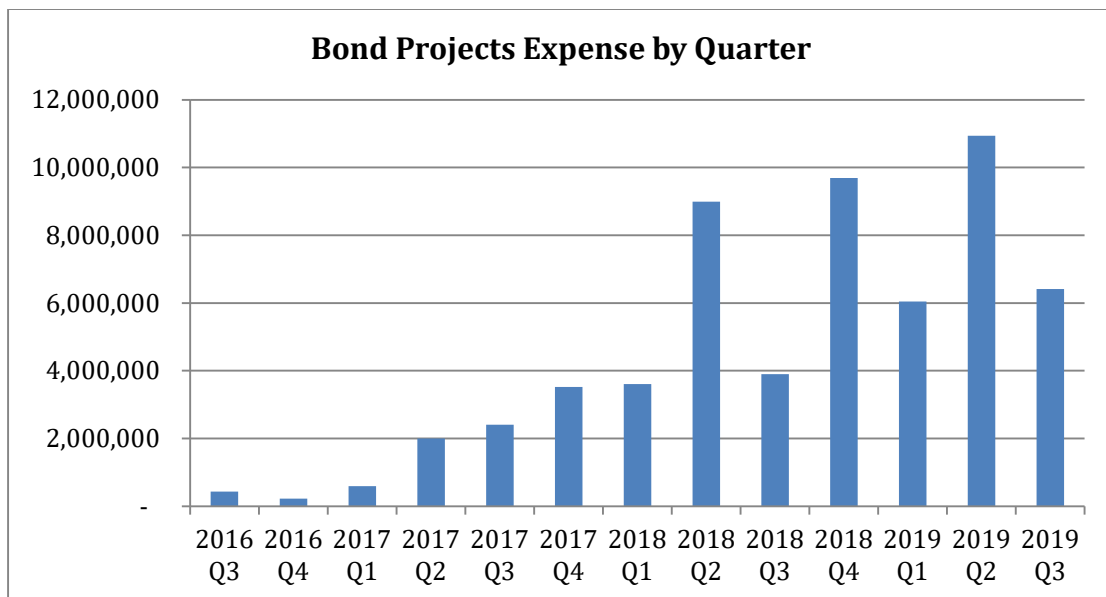
Fund 212 Bus Replacement Fund – The Bus Replacement Fund accounts for the state school fund revenue of \$194,513 for estimated bus depreciation, a budgeted transfer of \$30,000 which was not needed in 18-19, beginning fund balance of \$217,871 and expenses of \$366,813 for school bus purchases. Bus purchases for the year include two 78-passenger buses, one 18+1 wheelchair passenger bus, and one 30-passenger bus.

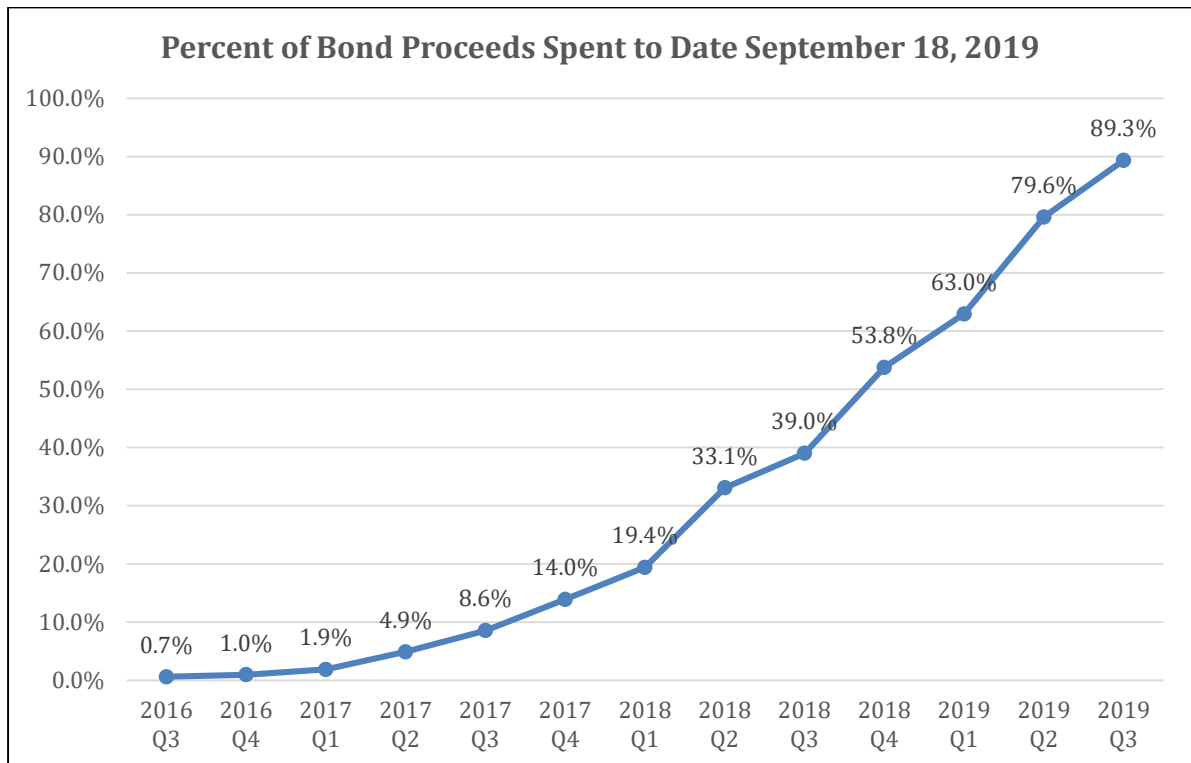
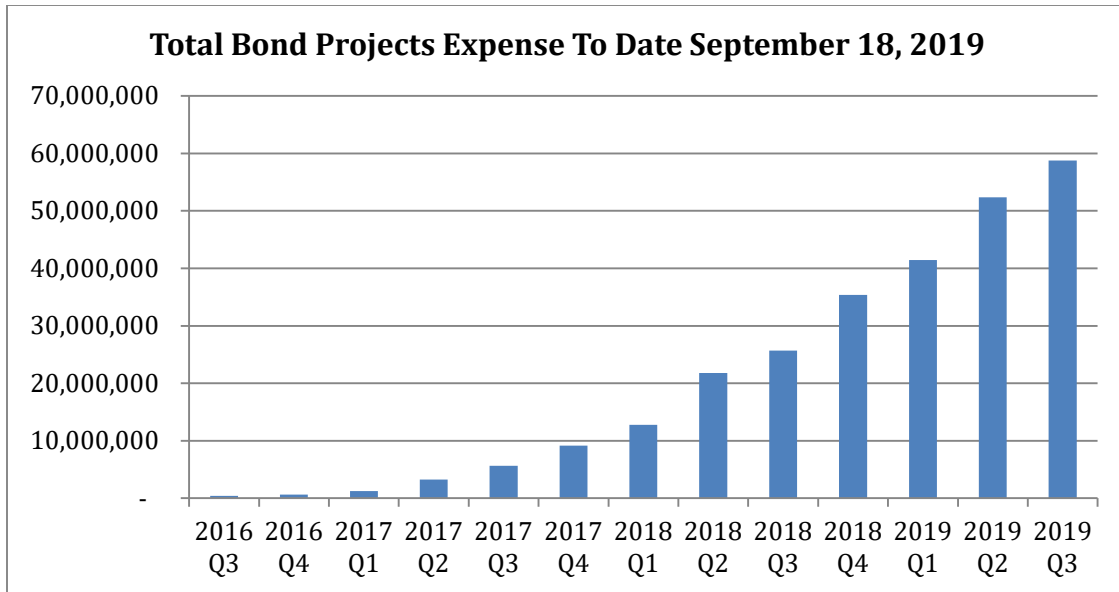
Funds 220-299 Grant Funds – Grant Funds revenue and expense activity is within budget appropriations limits with total revenue of \$5,220,284 and expenditures of \$5,268,399. The restricted ending fund balance of \$804,090 becomes the 19-20 beginning fund balance. The June 30, 2019 report of 2018-19 contracts lists Federal and State ODE grants by award. A second supplementary report shows all other contributions and grant accounts listing the title and administrator or person responsible for managing the funds.

Fund 300 Debt Service – The Debt Service Fund beginning fund balance for 18-19 is \$258,624. For 18-19, revenue of \$4,398,362 is from current and prior years’ property tax revenue and interest; and represents 106% of the budget. Beginning fund balance and property tax revenue are both used to offset property tax levies. Budgeted expenditures of \$4,285,750 include the semi-annual interest payments of general obligation bonds and the annual principal payments due in June. All debt service interest payments met the required semi-annual due dates.

Funds 4XX Capital Construction Funds – The summary of all capital construction funds shows a beginning fund balance of \$47,814,311, resources of \$2,794,792 and expenses and transfers of \$31,811,698 leaving an ending fund balance of \$16,073,015. The capital projects funds are reported on pages 15-22.

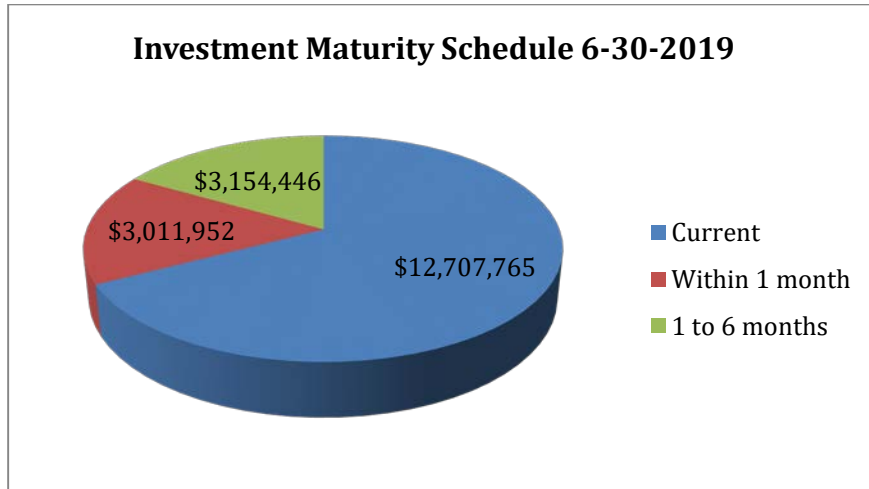
- Fund 400 Capital Construction Bond Fund resources include the balance of proceeds of the 2016 G.O. Bonds, investment earnings and other revenue. The District must spend 85% of the 2016 bond proceeds by the end of 36 months from the bond sale closing date of September 13, 2016. A total of \$21,773,214 was spent in fiscal years 16-17 and 17-18. For the overall project to date through June 30, 2019, the District spent \$52,353,595, equal to 79.6% of bond proceeds of \$65,776,732, to support capital construction and improvements. As of mid-September 2019, the District spent \$58,786,074, equal to 89.3% of bond proceeds and exceeded the 85% spending requirement within 36 months by September 13, 2019, as shown in the following charts.





As of June 30, 2019, the fair value of capital projects fund cash in the Oregon State Treasurer’s Local Government Investment Pool (LGIP) is \$12,707,765 with a current yield of 2.75%. The fair value of investments in U.S. Government and U.S. Agency securities is \$6,166,398, with varying yields and maturities through October 31, 2019 as shown on the attached investment report. The following chart, Investment Maturity Schedule as of 6-30-2019, shows the value of investments for

each maturity period. Per our investment policy of bond proceeds, the percent of cash and LGIP investments of the total capital projects fund balance is required to be a minimum of 10%. The District monitors this 10% cash threshold and currently exceeds this requirement.



- Fund 401 Construction Excise Tax Fund resources include receipts of \$312,567 and a beginning fund balance of \$1,733,210 for future development. Resources are dependent on the amount of school construction excise tax received by the District and will vary depending on the level of construction activity within the county. Expenditures of \$15,280 were for architectural services of the HRVHS CTE expansion project.
- Fund 402 Energy Projects Fund accounts for the District’s SB 1149 resources of \$69,044. The balance of this fund are for reimbursements to the District for past energy projects with \$99,441 of the budgeted as transfers out of this fund to fund current capital improvements. Transfers of \$80,050 were made to Fund 400. Our project management team works with the Oregon Department of Energy regarding qualifying energy projects related to the bond program.
- Fund 403 Property Fund is budgeted to provide resources from the beginning fund balance of \$735,568 to cover the future construction costs of the District’s requirement to provide the street extension to the District’s undeveloped property. The District has relaunched this project at the request of the adjacent landowner per our existing agreement. This fund also provided resources for the purchase of the county parcel for the Wy’east Middle School property line adjustment. Construction of the new access road directly to the south of the parking lot was completed with 2016 Bond proceeds. The ending fund balance is \$689,535.
- Fund 404 Seismic Projects Fund accounts for the balance of state seismic projects grant awards for Wy’east Middle School and Mid Valley Elementary School (MVES). Year to date project expenses for Mid Valley Elementary School total \$174,230.84 primarily for architectural and engineering services in preparation of issuing bid documents. The MVES project is scheduled to continue in 19-20. The Wy’east Middle School project was completed the fall of 2018 for a total of \$1,120,139. The Hood River Middle School project was completed in 2017-18 for a total of \$811,525.

- Fund 405 accounts for the Oregon Schools Capital Improvement Matching Program grant award of \$4,499,478. This grant was designated by the District for capital improvements at Hood River Middle School. As of January 2019, the District expended 100% of the grant award.

Summary of Inter-Fund Transfers – A summary of inter-fund transfers is shown on page 22. Transfers for the year include the transfer from the Biennial Reserve Fund to the General Fund in the amount of \$750,000; and to the Community Education Fund in the amount of \$59,604. A transfer within the Capital Projects Fund from sub fund 402 to sub fund 400 in the amount of \$80,050 was completed. A transfer of \$11,600 was made from the Student Body Fund's May Street Elementary School account to the Capital Projects Fund for construction of the new playground climbing and ball wall. Within the Grants Fund, an approved interfund transfer of \$3,855 was completed from Title IV-A Student Support to Title 1A/1D instructional programs at Mid Valley, Cascade Locks and Parkdale Elementary Schools.

October Audit Site Visit

The District's external auditors from Pauly Rogers and Co, P.C. will be in district during the week of October 21 for the 2018-19 second site visit for fieldwork before preparation of the District's financial statements. The Comprehensive Annual Financial Report is scheduled for completion by December 31, 2019 in compliance with State audit submission deadlines.

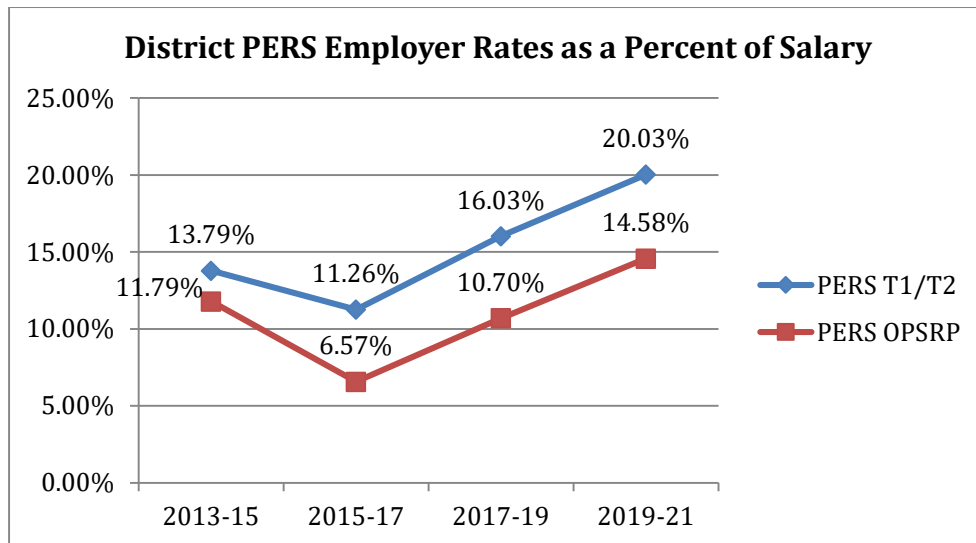
PERS Rates

The 2019-21 Public Employee Retirement System (PERS) employer contribution rates adopted October 2018 by the PERS Board result in significant increases in the District’s employer contribution rates, as shown below, demonstrating the need for reserves to address future increases in the District’s payroll costs. Tier One covers members hired before January 1, 1996; Tier Two covers members hired between January 1, 1996 and August 28, 2003; and OPSRP covers members hired on or after August 29, 2003.

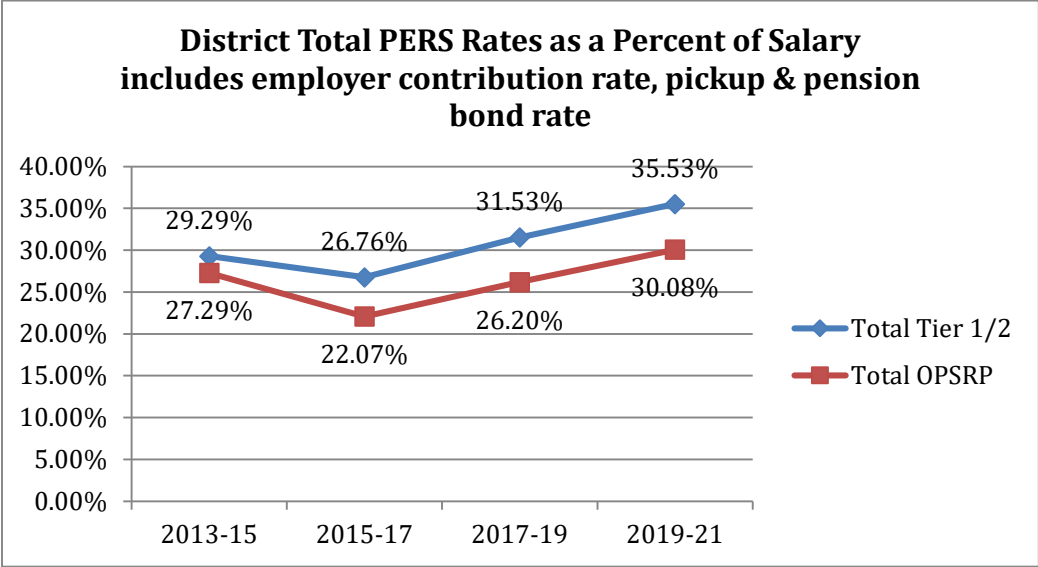
Hood River County School District Current PERS and Future Net Employer Contribution Rates

Employee Membership Tier	2017-19 Current Rate	2019-21 Adopted Rate	Change to Contribution Rate	Percentage Increase
Tier 1/Tier 2	16.03%	20.03%	4.00%	25%
OPSRP	10.70%	14.58%	3.88%	36.3%

The following chart provides a historical look at the District’s PERS employer contribution rates and the adopted rates for the 2019-21 biennium. The drop in the 2015-17 biennium rates was the result of legislative action which was subsequently overturned by the courts. Savings from these artificially lowered rates provided resources which were transferred into the District’s Biennial Reserve Fund to help with the looming PERS rate increases.



The District's total PERS rate includes the employer contribution rate, pick-up and pension bond rate. The following chart provides historical and future 2019-21 rate data of the District's total PERS rate as a percent of salary by member tier.



Hood River County School District
 2018-2019 - Federal_State_Contract Grants
 As of 06/30/2019

Fund	Area	ODE Grant	SAN #	CFDA	Start Date	End Date	Status	Award \$	Claimed \$	Expend \$	Remain \$ v. Award	Administrator	Support
251	000	Title IA 2018-19	50405	84.010	07/01/18	09/30/19	Closed	\$ 675,893	\$ 675,893	\$ 675,893	\$ -	Neely Kirwan	JT
251	001	Title IA 2017-18	45611	84.010	07/01/17	09/30/18	Closed	\$ 85,382	\$ 85,382	\$ 85,382	\$ -	Neely Kirwan	JT
250	000	Title IC Migrant Regular School Program 2018-19	49211	84.011	07/01/18	09/30/19	Open	\$ 470,406	\$ 227,590	\$ 228,107	\$ 242,299	Neely Kirwan	JT
250	001	Title IC Migrant Regular School Program 2017-18	44983	84.011	07/01/17	09/30/18	Open	\$ 247,234	\$ 243,364	\$ 243,364	\$ 3,870	Neely Kirwan	JT
252	000	Title IC Summer Program - Formula 2017-18	48628	84.011	04/04/18	09/30/18	Closed	\$ 111,726	\$ 111,726	\$ 111,726	\$ -	Neely Kirwan	JT
255	000	Title IC Migrant Preschool Program 2018-19	49230	84.011	07/01/18	09/30/19	Closed	\$ 41,028	\$ 41,028	\$ 41,028	\$ -	Neely Kirwan	JT
241	000	SPED System Performance R&I	49529	84.027	07/01/18	06/30/19	Closed	\$ 3,771	\$ 3,771	\$ 3,771	\$ -	Anne Carloss	UT
296	601	Extended Assessment 2018-19	49143	84.027	07/01/18	06/30/19	Closed	\$ 549	\$ 549	\$ 549	\$ -	Anne Carloss	UT
296	606	IDEA Enhancement 2018-19	51346	84.027	10/01/18	09/30/19	Closed	\$ 5,305	\$ 5,305	\$ 5,305	\$ -	Anne Carloss	UT
231	000	Special Ed/IDEA Part B Section 611 2018-19	49893	84.027	07/01/18	09/30/20	Closed	\$ 624,162	\$ 624,162	\$ 624,162	\$ -	Saundra Buchanan	UT
296	649	Post School Outcomes	52250	84.027	07/01/18	09/30/18	Closed	\$ 420	\$ 420	\$ 420	\$ -	Anne Carloss	UT
281	000	Carl Perkins Basic 2018-19	48911	84.048	07/01/18	09/30/19	Open	\$ 35,967	\$ 34,364	\$ 34,364	\$ 1,603	Kyle Rosselle	CM
281	001	Carl Perkins Basic 2017-18	44289	84.048	07/01/17	09/30/18	Closed	\$ 1,424	\$ 1,424	\$ 1,424	\$ -	Kyle Rosselle	CM
234	000	IDEA Part B Section 619 2018-19	50090	84.173	07/01/18	09/30/20	Open	\$ 6,409	\$ -	\$ -	\$ 6,409	Anne Carloss	UT
234	001	IDEA Part B Section 619 2017-18	45402	84.137	07/01/17	09/30/19	Open	\$ 5,227	\$ -	\$ -	\$ 5,227	Anne Carloss	UT
296	654	PBIS Introductory Workshops	49739	84.173	07/01/18	09/30/19	Open	\$ 15,000	\$ 12,223	\$ 12,223	\$ 2,777	Anne Carloss	UT
263	000	21st Century Community Learning Centers (Excel) 2018-20	49071	84.287	07/30/18	09/30/19	Open	\$ 499,986	\$ 362,040	\$ 362,040	\$ 137,946	Gus Hedberg	JT
263	001	21st Century Community Learning Centers (Excel) 2017-19	44149	84.287	07/01/17	09/30/19	Closed	\$ 118,219	\$ 118,219	\$ 118,219	\$ -	Gus Hedberg	JT
258	000	Title III English Language Acquisition 2018-19	50252	84.365	07/01/18	09/30/19	Open	\$ 97,966	\$ 76,151	\$ 76,163	\$ 21,803	Neely Kirwan	JT
258	001	Title III English Language Acquisition 2017-18	44221	84.365	07/01/17	09/30/18	Closed	\$ 29,999	\$ 29,999	\$ 29,999	\$ -	Neely Kirwan	JT
257	000	Title IIA Teacher Quality Grant (HQ) 2018-19	49323	84.367	07/01/18	09/30/19	Open	\$ 120,365	\$ 92,929	\$ 92,929	\$ 27,436	Neely Kirwan	JT
257	001	Title IIA Teacher Quality Grant (HQ) 2017-18	45826	84.367	07/01/17	09/30/18	Closed	\$ 57,138	\$ 57,138	\$ 57,138	\$ -	Neely Kirwan	JT
254	000	Title IVA Student Support and Academic Enrichment 2018-19	50739	84.424	07/01/18	09/30/19	Open	\$ 59,951	\$ 3,855	\$ 7,540	\$ 52,411	Neely Kirwan	JT
254	001	Title IVA Student Support and Academic Enrichment 2017-18	47739	84.424	07/01/17	06/30/18	Closed	\$ 17,310	\$ 17,310	\$ 17,310	\$ -	Neely Kirwan	JT
296	621	Fresh Fruit & Veggie 2017-18	46323	FF	10/01/17	09/30/18	Closed	\$ 2,266	\$ 2,266	\$ 2,266	\$ -	Heidi Benson	CM
296	621	Fresh Fruit & Veggie 2018-19	50546	FF	10/01/18	09/30/19	Open	\$ 27,450	\$ 22,996	\$ 22,996	\$ 4,454	Heidi Benson	CM
296	644	Career Pathway 2017-18 Engineering Mechanics	47082	GF	07/01/17	09/30/18	Closed	\$ 25	\$ -	\$ -	\$ 25	Kyle Rosselle	CM
296	644	Career Pathway 2018-19 Engineering Mechanics	51692	GF	10/01/18	06/30/19	Closed	\$ 3,006	\$ 2,999	\$ 2,999	\$ 7	Kyle Rosselle	CM
296	657	Career Pathway 2018-19 Agriculture	51691	GF	10/01/18	06/30/19	Closed	\$ 45,000	\$ 38,469	\$ 38,469	\$ 6,531	Kyle Rosselle	CM
296	650	Career Pathway 2018-19 Media	51693	GF	10/01/18	06/30/19	Closed	\$ 5,009	\$ 5,009	\$ 5,009	\$ -	Kyle Rosselle	CM
296	645	Career Pathway Agriculture General 2017-2018	47080	GF	07/01/17	09/30/18	Closed	\$ 23,497	\$ 12,571	\$ 23,160	\$ 337	Kyle Rosselle	CM
265	000	Measure 98 2017-18	44685	OF	07/01/17	06/30/19	Closed	\$ 260,949	\$ 260,949	\$ 260,949	\$ -	Neely Kirwan	CM
265	000	Measure 98 2018-19	51033	OF	07/01/18	06/30/19	Closed	\$ 656,011	\$ 656,011	\$ 656,011	\$ -	Neely Kirwan	CM
296	643	Farm to School Base	48165	OF	07/01/17	06/30/19	Closed	\$ 13,565	\$ 13,565	\$ 13,565	\$ -	Heidi Benson	CM
296	655	State Dyslexia Training	47937	OF	07/01/17	06/30/19	Closed	\$ 6,605	\$ 175	\$ 175	\$ 6,430	Neely Kirwan	JT
405	000	OSCIM - Discretionary	42974	OF	07/01/16	10/01/19	Closed	\$ 4,499,478	\$ 1,089,559	\$ 1,089,559	\$ 3,409,919	Saundra Buchanan	UT
405	000	OSCIM - Discretionary	42974	OF	07/01/17	10/01/19	Closed	\$ 3,409,919	\$ 3,015,248	\$ 3,015,248	\$ 394,671	Saundra Buchanan	UT
405	000	OSCIM - Discretionary	42974	OF	07/01/18	10/01/19	Closed	\$ 394,671	\$ 394,671	\$ 394,671	\$ -	Saundra Buchanan	UT
Fund	Area	Contracts	Contract #	Agency	Start Date	End Date	Status	Award \$	Invoiced \$	Expend \$	Remain \$ v. Contract	Administrator	Support
100	000	LTCT State Sch & GFMSL 2018-19	11000	ODE	07/01/18	06/30/19	Closed	\$ 678,000	\$ 678,000	\$ 678,000	\$ -	Saundra Buchanan	UT
205	013	Eaglets PreSchool Program	4RELH	4RIVERS	07/01/18	06/30/19	Closed	\$ 20,000	\$ 20,000	\$ 20,000	\$ -	Matt Rankin	UT
232	000	Early Intervention/Early Childhood Spec Ed	09-0580	DDSD	07/01/17	06/30/19	Closed	\$ 787,559	\$ 787,559	\$ 787,559	\$ -	Anne Carloss	UT
242	000	SPR&I (DDSD)	49782	DDSD	07/01/18	06/30/19	Closed	\$ 1,330	\$ 1,330	\$ 1,330	\$ -	Anne Carloss	UT
283	000	YTP Youth Transition Program	154192	DHS	07/01/18	06/30/19	Closed	\$ 97,734	\$ 85,749	\$ 85,749	\$ 11,986	Rich Polkinghorn	UT
286	000	EI Medicaid	IGA	DHS	07/01/18	06/30/19	Open	\$ 170,007	\$ 13,657	\$ 13,657	\$ 156,350	Anne Carloss	UT
287	000	School Age Medicaid	IGA	DHS	07/01/18	06/30/19	Open	\$ 188,709	\$ 49,648	\$ 49,648	\$ 139,061	Anne Carloss	UT
296	620	LTCT 2018-19 Title ID Formula	11000	ODE	07/01/18	06/30/19	Closed	\$ 17,369	\$ 17,369	\$ 17,369	\$ -	Saundra Buchanan	UT
296	631	LTCT 2018-19 IDEA Funds	11000	ODE	07/01/18	06/30/19	Closed	\$ 6,719	\$ 6,719	\$ 6,719	\$ -	Saundra Buchanan	UT
404	000	Seismic Rehabilitation Grant Program - SRGP	SC1615 SC17025 SC1807	IFA	07/01/16	06/30/17	Open	\$ 898,400	\$ 88,092	\$ 88,092	\$ 810,308	Saundra Buchanan	UT
404	000	Seismic Rehabilitation Grant Program - SRGP	SC1615 SC17025 SC1807	IFA	07/01/17	06/30/18	Open	\$ 2,145,808	\$ 1,323,058	\$ 1,323,058	\$ 822,749	Saundra Buchanan	UT
404	000	Seismic Rehabilitation Grant Program - SRGP	SC1615 SC17025 SC1807	IFA	07/01/18	12/30/19	Open	\$ 2,774,795	\$ 539,459	\$ 694,744	\$ 2,080,051	Saundra Buchanan	UT

Hood River County School District
 All Other Contributions and Grant Accounts
 as of 6/30/19

ORGANIZATION	ORGANIZATION TITLE	Sum of BUDGET	Sum of ENCUMBRANCES OUTSTANDING	Sum of YEAR TO DATE EXP	Sum of AVAILABLE BALANCE	ADMIN
295-1111-119-A64-000	TURLEY GILLASPIE 2019	400	-	374	26	Beard
295-1111-122-A35-000	CHRISTENSEN ET AL 2018	1,931	-	1,931	-	Yasui
295-1111-170-A37-000	ADAIR FARRELL	1,166	-	1,166	-	Newton
295-1111-170-A65-000	ANDERSON ADAIR DAVIS 2019	1,000	-	1,000	-	Newton
295-1111-170-A66-000	DELL 2019	1,602	-	1,473	129	Newton
295-1111-170-A67-000	MADDOX LAMER KAMERER 2019	2,248	-	2,204	44	Newton
295-1111-170-A68-000	SHEFFELS 2019	338	-	338	-	Newton
295-1121-115-A22-000	L HASPELA 2018	1,313	-	1,313	-	Emmons
295-1121-115-A24-000	VANDEHY NORTN 2018	1,617	-	1,617	-	Emmons
295-1121-115-A25-000	WILSON MCDONALD 2018	528	-	528	-	Emmons
295-1121-115-A47-000	ESTES CARVER 2019	1,460	-	-	1,460	Emmons
295-1121-115-A48-000	HASPELA VANDHY CLAUS 2019	3,000	-	1,949	1,051	Emmons
295-1121-115-A49-000	LOUIS THOMPSON ET AL 2019	1,750	-	-	1,750	Emmons
295-1121-115-A50-000	MCDONALD WILSON 2019	1,470	-	190	1,280	Emmons
295-1121-115-A51-000	NORTON HASPELA ET AL 2019	1,700	-	-	1,700	Emmons
295-1121-115-A52-000	PARSON WISH 2019	1,400	-	466	934	Emmons
295-1121-176-A42-000	DICHTER 2018	65	-	65	-	Braman Smith
295-1121-176-A69-000	MISA COPELAND BERTRAM	477	-	474	3	Braman Smith
295-1121-176-A70-000	NELSN KOHNR ARECHAGA 2019	3,851	-	3,496	355	Braman Smith
295-1121-176-A71-000	GETCHIS SHARFENBERG 2019	3,836	-	1,966	1,870	Braman Smith
295-1121-176-A72-000	NORCRSS MUSIC IN SCH 2019	2,000	-	367	1,633	Braman Smith
295-1131-608-A21-000	S LYON 2018	309	-	309	-	Polkinghorn
295-1131-608-A28-000	D CASE 2018	1,155	-	1,155	-	Polkinghorn
295-1131-608-A46-000	BLACKMAN 2019	2,000	-	2,000	-	Polkinghorn
295-1131-608-A54-000	APLAND APLAND JONES 2019	1,296	-	-	1,296	Polkinghorn
295-1131-608-A55-000	D. CASE 2019	1,998	-	1,996	2	Polkinghorn
295-1131-608-A56-000	DAVIS FOLEY 2019	3,105	-	2,608	497	Polkinghorn
295-1131-608-A57-000	DURAND BIRDSL IVERSEN 201	1,475	-	614	861	Polkinghorn
295-1131-608-A58-000	FREYSINGER BLACKMAN 2019	4,000	-	3,990	10	Polkinghorn
295-1131-608-A59-000	GERLICK 2019	1,800	-	-	1,800	Polkinghorn
295-1131-608-A60-000	HOLT 2019	1,200	-	580	620	Polkinghorn
295-1131-608-A61-000	LAWSON 2019	2,000	-	2,000	-	Polkinghorn
295-1131-608-A62-000	MEYLE 2019	1,969	-	1,950	19	Polkinghorn
295-1131-608-A63-000	NIKO YASUI 2019	1,000	-	1,000	-	Polkinghorn
295-1284-607-A53-000	LYON KAMERER WALKER	3,000	-	1,721	1,279	Running
297-1131-608-000-000		12,145	-	12,145	-	Polkinghorn
298-1121-115-415-000	FENNER FOUNDATION DONATE	613	-	-	613	Emmons
298-1121-115-511-000	WARREN MILLER FILM	1,866	-	-	1,866	Emmons
299-1111-011-000-000	BUDGETING ACCOUNT	211,038	-	-	211,038	Buchanan
299-1111-011-829-000	OEA OR ED ASSOCIATION	1,558	-	1,558	-	Buchanan Rebill
299-1111-107-722-000	PLAYWORKS CASCADE LOCKS	3,340	-	1,101	2,239	Hedberg
299-1111-107-728-000	NORTHWEST HEALTH FND	1,500	-	1,027	473	Hassel
299-1111-107-799-000	TCR5-FIFE DONATION	250	-	196	54	Moreland
299-1111-107-817-000	BRIDGE TO KINDER 4 RIVERS	840	59	840	(59)	Elem Principals
299-1111-107-966-000	C. LOCKS OTHER DONATIONS	254	-	-	254	Moreland
299-1111-119-722-000	PLAYWORKS MAY STREET	3,340	-	-	3,340	Hedberg
299-1111-119-817-000	BRIDGE TO KINDER 4 RIVERS	328	-	328	-	Beard
299-1111-122-703-000	IRUSTA CGESD STEM GRANT	564	-	564	-	Yasui

Hood River County School District
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 as of 6/30/19

ORGANIZATION	ORGANIZATION TITLE	Sum of BUDGET	Sum of ENCUMBRANCES OUTSTANDING	Sum of YEAR TO DATE EXP	Sum of AVAILABLE BALANCE	ADMIN
299-1111-122-722-000	PLAYWORKS MID VALLEY	3,340	-	1,018	2,322	Hedberg
299-1111-122-755-000	MV ARTS NORTHERN TRUST	216	-	-	216	Yasui
299-1111-122-771-000	HRCCCF COMM PARTNERSHIP	42,871	-	24,626	18,245	Yasui
299-1111-122-802-000	TRAILBLAZER FOUNDATION	3,100	-	216	2,884	Yasui
299-1111-122-805-000	MID VALLEY DONATIONS	440	-	400	40	Yasui
299-1111-122-817-000	BRIDGE TO KINDER 4 RIVERS	655	-	655	-	Principals
299-1111-134-708-000	G. DITTMAR DONATION	500	-	500	-	Hedberg
299-1111-134-722-000	PLAYWORKS PARKDALE	3,340	-	96	3,244	Hedberg
299-1111-134-771-000	COMM SCHL PRKDL/HRCCCF	12,420	-	-	12,420	Hedberg
299-1111-134-789-000	PARKDALE LIONS EYEGLASSES	1,650	-	-	1,650	Hedberg
299-1111-134-800-000	PARKDALE DONATIONS	7,982	-	380	7,602	Hedberg
299-1111-134-817-000	BRIDGE TO KINDER 4 RIVERS	347	-	347	-	Hedberg
299-1111-134-923-000	SMART/SOROPTIMIST	20	-	20	-	Hedberg
299-1111-134-949-000	UN Sung HEROS/D. GOE	1,459	-	-	1,459	Hedberg
299-1111-134-963-000	NW HEALTH FND-HASSELL	2,067	-	454	1,613	Hedberg
299-1111-140-929-000	LIONS OUTDOOR LEARNING PG	614	-	-	614	Carloss
299-1111-170-722-000	PLAYWORKS WESTSIDE	3,340	-	1,079	2,261	Hedberg
299-1111-170-790-000	WESTSIDE TECHNOLOGY	34	-	-	34	Newton
299-1111-170-817-000	BRIDGE TO KINDER 4 RIVERS	497	-	497	-	Newton
299-1111-170-823-000	WESTSIDE/MISC REV	3	-	-	3	Newton
299-1112-134-911-000	SECRETS/VAGLIENTI	500	-	500	-	Hedberg
299-1113-011-759-000	SUMMER AWARDS	114	-	-	114	Schmidt
299-1121-011-712-000	ED FN MID SCH MATH BOEING	8,860	-	1,907	6,953	Osborne
299-1121-011-870-000	OSBA NEEDY BRADY FUNDS	175	-	-	175	Carloss
299-1121-011-953-000	MISC PAYROLL FOR INVOICE	5,494	-	5,494	-	Buchanan Rebill
299-1121-115-717-000	GRAY FAMILY GEO (BECKER)	20,000	-	20,000	-	Emmons
299-1121-115-767-000	TARGET/NEDERHISER/HRMS	419	-	419	-	Emmons
299-1121-115-779-000	VAGLIENTI HRMS DONATION	11,365	-	-	11,365	Emmons
299-1121-115-816-000	HRCCCF PROJECT ALERT	500	-	26	474	Emmons
299-1121-115-838-000	HRMS LIBRARY DONATIONS	175	-	-	175	Emmons
299-1121-115-856-000	ALPINEE OUTDOOR SCHOOL	11,850	-	-	11,850	Emmons
299-1121-115-874-000	HRMS MISC DONATIONS	1,743	-	792	951	Emmons
299-1121-115-894-000	GORGE COMM FND/HRMS	2,983	-	-	2,983	Emmons
299-1121-115-938-000	ALCOHOL TOBACCO ATOD	482	-	-	482	Emmons
299-1121-115-958-000	GOOGLE ROBOTICS/HRMS	1,327	-	1,286	41	Emmons
299-1121-115-983-000	CGESD/SCHARFNBRG/GETCHIS	2,092	-	2,092	-	Emmons
299-1121-115-986-000	PIKA GRANT-OSTA DIACK	3,000	-	1,300	1,700	Emmons
299-1121-176-816-000	HRCCCF PROJECT ALERT	250	-	-	250	Braman Smith
299-1121-176-824-000	WY'EAST/MISC REV	122	-	22	100	Braman Smith
299-1121-176-839-000	WY'EAST LIBRARY DONATIONS	75	-	-	75	Braman Smith
299-1121-176-856-000	ALPINEE OUTDOOR SCHOOL	11,850	-	594	11,256	Braman Smith
299-1121-176-972-000	OR ROBOTICS TOURN WYEAST	2,500	-	2,144	356	Braman Smith
299-1121-176-973-000	NELSEN CGESD STEM GRANT	1,701	-	1,701	-	Braman Smith
299-1122-115-926-000	HRMS HERITAGE/CULTURAL	190	-	-	190	Emmons
299-1123-115-736-000	OSU OUTDOOR SCHOOL	60,786	-	60,786	-	Emmons/Kirwan
299-1123-176-736-000	OSU OUTDOOR SCHOOL	45,881	-	45,881	-	B-Smith/Kirwan
299-1131-107-922-000	CASCADE LOCKS CLIK	251	-	-	251	Moreland
299-1131-608-730-000	OCF AVID HRVHS	12,391	-	-	12,391	Polkinghorn

Hood River County School District
 All Other Contributions and Grant Accounts
 as of 6/30/19

ORGANIZATION	ORGANIZATION TITLE	Sum of BUDGET	Sum of ENCUMBRANCES OUTSTANDING	Sum of YEAR TO DATE EXP	Sum of AVAILABLE BALANCE	ADMIN
299-1131-608-747-000	GORGE FAB BUS DONATIONS	2,750	-	801	1,949	Polkinghorn
299-1131-608-753-000	NIKE SCHOOL INNOVATION	8,250	-	-	8,250	Parson
299-1131-608-770-000	HRVHS MISC IN & OUT	16	-	-	16	Polkinghorn
299-1131-608-778-000	PSU CONFUCIUS	19,867	-	9,545	10,322	Polkinghorn
299-1131-608-819-000	HRV/MISC REV	649	-	-	649	Polkinghorn
299-1131-608-840-000	HRV LIBRARY DONATIONS	100	-	-	100	Polkinghorn
299-1131-608-873-000	CGESD FOLEY EDISON ROBO	1,549	-	1,537	12	Polkinghorn
299-1131-608-875-000	KENEALY HRVHS MUSIC	500	-	-	500	Polkinghorn
299-1131-608-896-000	PROMISE GRNT/R. BART	287	-	-	287	Polkinghorn
299-1131-608-912-000	OREGON ROBOTICS TOURNAMNT	12,148	-	11,615	534	Polkinghorn
299-1131-608-962-000	TARGET K. DAVIS	140	-	140	-	Polkinghorn
299-1131-608-975-000	CGESD LYON ALT SCH STEM	1,000	-	-	1,000	Polkinghorn
299-1131-608-989-000	CGESD FOLEY WOMEN STEM	35	-	13	22	Polkinghorn
299-1132-011-761-000	TENNIS COURT UPGRADES	37,601	-	371	37,230	Kerr/Buchanan
299-1132-608-810-000	HRV ATHLETIC X DUTY	2,386	-	2,386	-	Buchanan Rebill
299-1132-608-812-000	HRV ACTIVITIES	2,311	-	2,311	-	Polkinghorn
299-1132-608-862-000	FIRE HOUSE-ODELL LIONS	200	-	-	200	Polkinghorn
299-1250-011-907-000	OHSU/CACOON/COMM CONNECT	8,455	-	1,929	6,526	Carloss
299-1250-011-957-000	AUTISM ASD/PPS/COL REGION	34,308	240	31,548	2,520	Carloss
299-1250-017-794-000	CGESD EXTENDED ASSMT	1,133	-	779	354	Carloss
299-1260-140-807-000	EI/ECSE LICC-LOC INTER	288	-	288	-	Carloss
299-1270-107-942-000	EXCEL-C. LOCKS AFTER SCHL	15,240	-	-	15,240	Hedberg
299-1270-122-941-000	EXCEL-MV AFTER SCHOOL	144,679	-	5,000	139,679	Hedberg
299-1270-134-940-000	EXCEL-PRKDL AFTER SCHOOL	18,362	-	-	18,362	Hedberg
299-1270-176-952-000	WY'EAST EXCEL AFTER SCHL	11,620	-	-	11,620	Hedberg
299-1284-607-860-000	L. CHRISHAM KHAWAN	1,561	-	-	1,561	Running
299-1290-011-919-000	HRCCCF FAMILY SVC/GROUPS	583	-	-	583	Dalbey
299-1290-017-927-000	OR RTI PROJECT	7,290	-	192	7,098	Carloss
299-1290-107-919-000	HRCCCF FAMILY SVC/GROUPS	595	-	-	595	Moreland
299-1290-115-919-000	HRCCCF FAMILY SVC/GROUPS	6,470	-	-	6,470	Emmons
299-1290-134-919-000	HRCCCF FAMILY SVC/GROUPS	2,369	-	-	2,369	Hedberg
299-1290-176-919-000	HRCCCF FAMILY SVC/GROUPS	3,366	-	-	3,366	Braman Smith
299-1292-608-846-000	TEEN PARENT QRIS/WOU	385	-	-	385	Polkinghorn
299-2122-107-877-000	HRCCCF-HLAY	1,000	-	962	38	Moreland
299-2122-119-877-000	HRCCCF-HLAY	1,026	-	702	324	Beard
299-2122-122-877-000	HRCCCF-HLAY	1,750	-	1,500	250	Yasui
299-2122-134-877-000	HRCCCF-HLAY	1,250	-	1,000	250	Hedberg
299-2122-170-877-000	HRCCCF-HLAY	500	-	-	500	Newton
299-2190-011-833-000	RUTH JACKSON CODY FUND	3,469	-	265	3,205	Carloss
299-2190-011-842-000	CODY FAMILY FUND	688	-	-	688	Carloss
299-2190-011-844-000	GATHERER/NEEDY CHILD	200	-	-	200	Carloss
299-2190-011-946-000	NEEDY CHILD/CARLOSS	215	-	-	215	Carloss
299-2212-011-845-000	ED FOUNDATION AVID	4,150	-	180	3,970	Kirwan
299-2219-011-764-000	MEYER MEM TRUST EQUITY	175,000	-	90,447	84,553	Cooper
299-2222-017-883-000	CGESD GERLICK GRANT	625	-	618	7	Kirwan
299-2240-011-733-000	BOEING STEM HRV/MS 2017	5,993	-	2,325	3,668	Emmons
299-2240-011-795-000	CGESD IDEA ENHANCEMENT	1,367	-	4,371	(3,004)	Carloss
299-2240-608-701-000	ED FND BOEING STEM HRV	575	-	575	-	Osborne

Hood River County School District
 All Other Contributions and Grant Accounts
 as of 6/30/19

ORGANIZATION	ORGANIZATION TITLE	Sum of BUDGET	Sum of ENCUMBRANCES OUTSTANDING	Sum of YEAR TO DATE EXP	Sum of AVAILABLE BALANCE	ADMIN
299-2510-011-000-000	BUDGETING ACCOUNT	127,572	-	-	127,572	Buchanan
299-2510-011-914-000	D.O. POP FUND	883	-	205	678	Buchanan
299-2510-011-961-000	VAGLIENTI/BECKER	500	-	-	500	Emmons
299-2510-115-961-000	VAGLIENTI/ANGSTROM	121	-	106	15	Emmons
299-2510-176-961-000	VAGLIENTI/GETCHIS	500	-	-	500	Braman Smith
299-2520-011-722-000	PLAYWORKS	5,400	-	2,700	2,700	Hedberg
299-2520-011-957-000	AUTISM ASD/PPS/COL REGION	1,536	-	1,193	343	Carloss
299-2542-134-765-000	LIONS FIELD GRNT/PRKDL	3,961	-	-	3,961	Hedberg
299-2543-122-802-000	TRAIL BLAZER FOUNDATION	7,000	-	-	7,000	Yasui
299-2640-011-931-000	SAIF EAIP PROGRAM	3,186	-	3,137	49	Buchanan/Rebill
299-2660-170-713-000	JOY FOUNDATION-TECHNOLOGY	10,000	-	9,031	969	Newton
299-3300-011-000-000	BUDGETING ACCT	18,845	-	-	18,845	Buchanan
299-3300-122-754-000	MV PARENT CLASS HRCCCF	1,100	-	1,100	-	Yasui
299-5200-011-000-000	BUDGETING ACCOUNT	61,000	-	-	61,000	Buchanan
Grand Total		1,374,966	299	422,697	951,970	

HRCSD

Fund 400 - Capital Projects

Cash and Investments

As of June 30, 2019 Hood River County School District had the following investments:

Investment	Rating Moody	Rating S&P	Maturities	Activity Level	Fair Value	Accrued Interest	Fair Value + Accrued Interest	Estimated Yield
State Treasurer's Investment Pool	No Rating	No Rating	N/A	Market Value	12,707,765	-	12,707,765	2.75%
US GOVERNMENT SECURITIES								
US Treasury Note	Aaa		07/15/2019	Market Value	1,998,860	6,878	2,005,738	0.75%
US Treasury Note	Aaa		07/31/2019	Market Value	999,480	6,733	1,006,213	1.62%
US Treasury Note	Aaa		09/15/2019	Market Value	997,100	2,544	999,644	0.87%
US Treasury Note	Aaa		10/31/2019	Market Value	997,930	2,486	1,000,416	1.50%
US AGENCY SECURITIES								
Federal Home Loan MTG Corp	Aaa	AA+	08/28/2019	Market Value	1,148,540	5,846	1,154,385	1.50%
Total Investments					18,849,675	24,488	18,874,163	