



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Financial Report as of September 30, 2019

The Summary of Revenue and Expenditures as of September 30, 2019, is organized by fund and function with budget variances for the current fiscal year to date and includes unaudited actuals for the previous year. For 2019-20, 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 for the current and previous year. The 2019-20 proposed supplemental budget adjustments are 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 \$48,442,284 as of June 30, and represents 100% of the budget of \$48,484,781, as shown on page 1. For 19-20, total operating revenue through September 30 is \$10,702,733 and represents 21% of the budget.

State School Fund Revenues. Of the 18-19 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. For 19-20, total State School Fund formula revenue through September 30 is \$10,460,658 and represents 24% of the budget.

Other Operating Revenues. For 18-19, 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. For 19-20, local option revenues include budgeted estimates of local option tax receipts and the estimate of equalization grant total to be received.

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. For 19-20, the budget reflects the current service plan estimates and proposed supplemental budget adjustment. The first quarter's funds were requested in October.

In 18-19, other local revenue provides a favorable variance of \$70,923 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.

In 19-20, other local revenue through September 30 is \$229,391 and represents 26% of the budget.

In 19-20, a proposed supplemental budget will decrease the budget by \$116,542 by adjusting ESD and other State revenue.

Total General Fund Operating Requirements.

For 18-19, the total operating requirements (expense) budget shown on page 2 is \$49,728,902. Expenditures for the year total \$47,591,752 resulting in a favorable variance of \$2,137,151 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 \$2,137,151 from these objects: \$327,201 of salaries, \$643,314 of associated payroll costs, \$445,376 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.

For 19-20, the total operating requirements budget is \$53,629,918. Expenditures and encumbrances of \$6,463,216 and 36,396,037, respectively, represent 80 percent of the budget. A proposed supplemental budget will increase the operating requirements budget by \$375,262.

Expenditures by year by object classification are shown on pages 3-4.

Other Financing Sources and Uses. In 18-19, the amount of the interfund transfer in from the Biennial Reserve Fund was \$750,000 less than the original budget of \$1,500,000. In 19-20, the interfund transfer in from the Biennial Reserve Fund is \$1,448,113.

General Fund Balance. In 18-19, 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 \$6,984,265 is \$1,344,654 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 \$493,413. A proposed supplemental budget in 19-20 will adjust the beginning fund balance.

Other Funds

Other Funds. All other funds are shown beginning on pages 4 through 18 with activity through September 30, 2019. Grant Funds 220-299 and the Capital Construction Funds 400-404 are grouped and summarized for this report. The 2019-20 beginning fund balances reflect the prior year unaudited ending fund balances.

Fund 200 Food Service – Resources from local, state and federal sources total \$123,852 and beginning fund balance of \$492,575 support operations of nutrition services. The program is expected to operate within its budget with current expenses of \$285,406, with a current ending fund balance of \$331,020.

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

For 19-20, the beginning fund balance has been recorded along with the proposed supplemental budget adjustment bringing the spending authority to \$1,791,562.

Fund 205 Community Education – The community education program activity reflects a beginning fund balance of \$52,434, current local revenue of \$133,129, budgeted state revenue of \$13,515 for the driver’s

education program, current expenses of \$260,592, with a current ending fund balance of (\$75,028). The negative fund balance is not a current concern due to the timing of receipt of expected revenue.

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 19-20 beginning fund balance is \$4,765,247. In 19-20, the budgeted transfer to the General Fund was completed in the amount of \$1,448,113 leaving an ending fund balance of \$3,317,134 equal to 6.6% of General Fund operating revenue.

Fund 210 Unemployment Reserve – The Unemployment Reserve Fund beginning fund balance of \$354,652 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 \$10,935. 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 budget of \$191,444 for estimated bus depreciation, beginning fund balance of \$45,570 and expense budget of \$215,826 for school bus purchases. Bus purchases for the 18-19 year were two 78-passenger buses, one 18+1 wheelchair passenger bus, and one 30-passenger bus. Bus purchases have not been initiated for the 19-20 year.

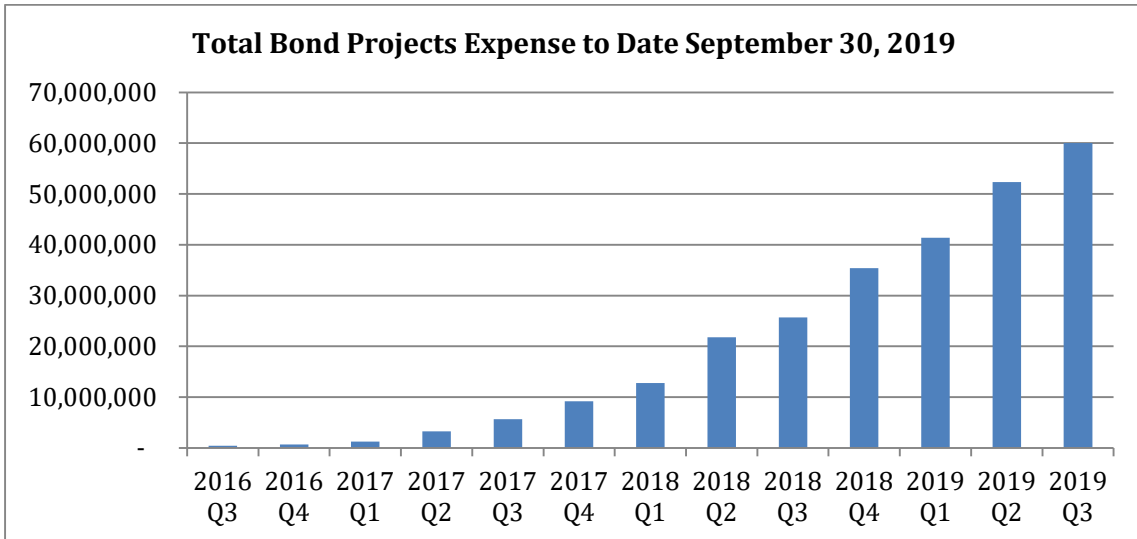
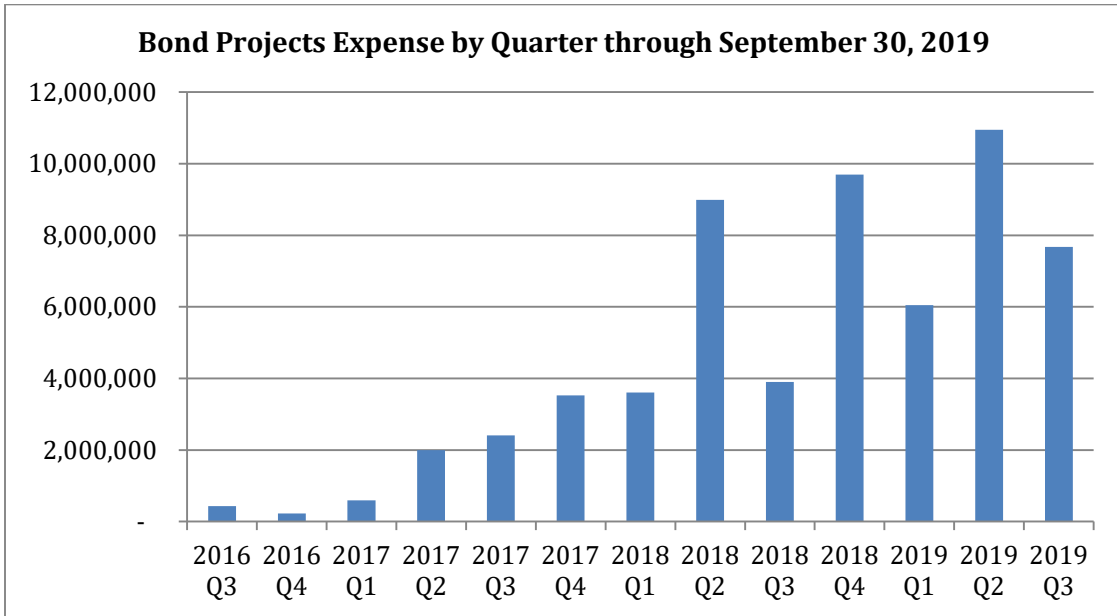
Funds 220-299 Grant Funds – Grant Funds revenue and expense activity is within budget appropriations limits with total revenue of \$751,282 and expenditures of \$851,073. The 18-19 restricted ending fund balance of \$804,090 becomes the 19-20 beginning fund balance. The September 30, 2019 report of 2019-20 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.

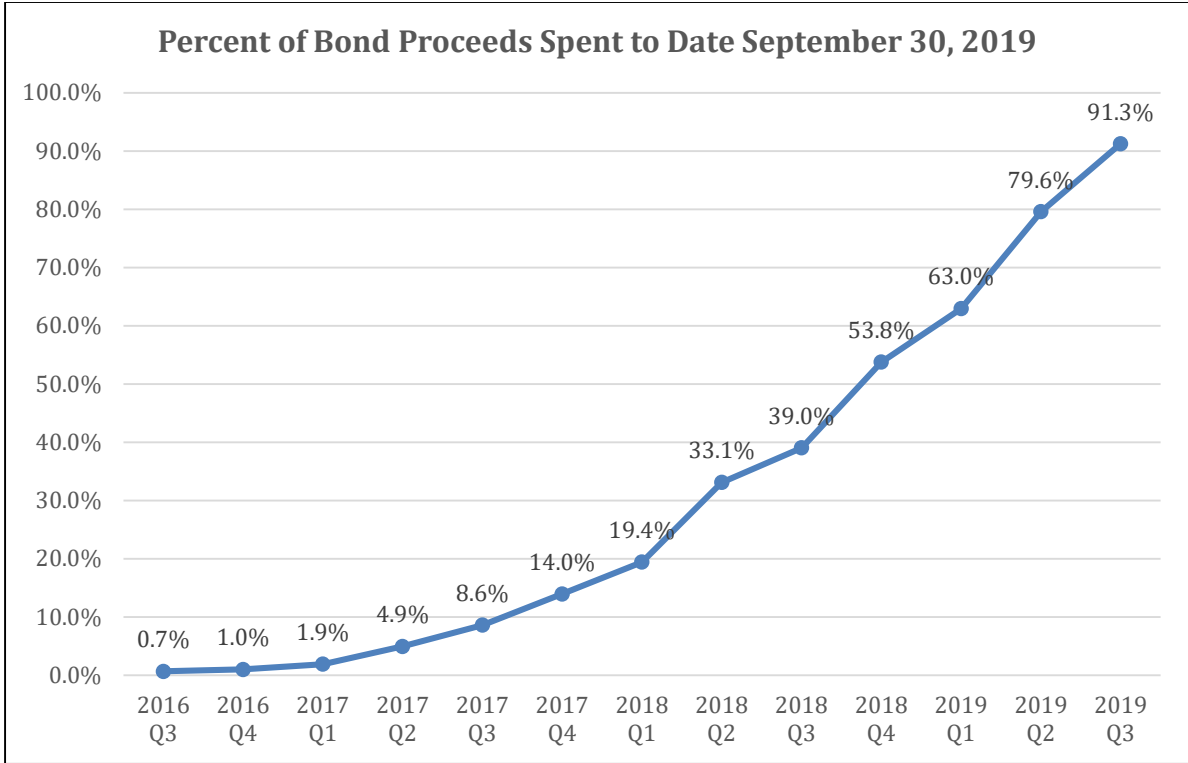
Fund 300 Debt Service – The Debt Service Fund beginning fund balance for 19-20 is \$371,235. For 19-20, revenue of \$87,092 is from prior years’ property tax revenue and interest; and represents 2% of the budget. Beginning fund balance and property tax revenue are both used to offset property tax levies. Budgeted expenditures of \$4,425,400 include the semi-annual interest payments of general obligation bonds and the annual principal payments due in June. All debt service interest payments will be scheduled to meet the required semi-annual due dates.

Funds 4XX Capital Construction Funds – The summary of all capital construction funds shows a beginning fund balance of \$18,796,364, resources of \$158,389 and expenses and transfers of \$7,716,202 leaving an ending fund balance of \$11,238,551. The capital projects funds are reported on pages 12-18.

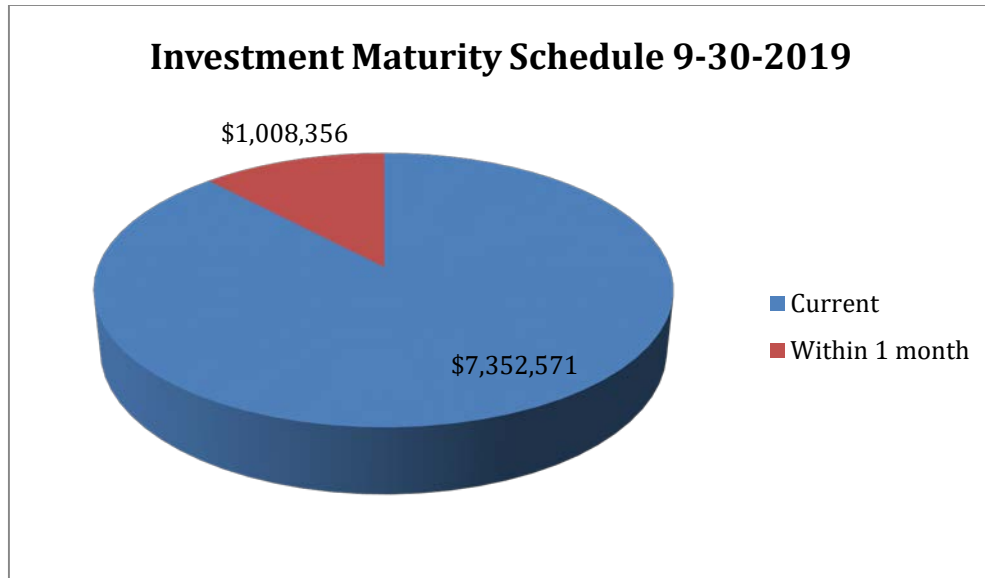
- Fund 400 Capital Construction Bond Fund resources include the balance of proceeds of the 2016 G.O. Bonds, investment earnings and other revenue. The District must spend 85% of the 2016 bond proceeds by the end of 36 months from the bond sale closing date of September 13, 2016. For the overall project to date through June 30, 2019, the District spent \$52,354,636, equal to 79.6% of

bond proceeds of \$65,776,732, to support capital construction and improvements. As of September 30, 2019, the District spent \$60,028,700, equal to 91.3% of bond proceeds and exceeded the 85% spending requirement, as shown in the following charts.





As of September 30, 2019, the fair value of capital projects fund cash in the Oregon State Treasurer's Local Government Investment Pool (LGIP) is \$7,352,571 with a current yield of 2.57%. The fair value of investments in U.S. Government securities is \$1,008,356, with a yield of 1.5% and final maturity on October 31, 2019 as shown on the attached investment report. The following chart, Investment Maturity Schedule as of 9-30-2019, 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 \$38,178 and a beginning fund balance of \$2,029,957 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 \$42,138 were for architectural services of the HRVHS CTE expansion project.
- Fund 402 Energy Projects Fund accounts for the District’s SB 1149 resources of \$10,731. The balance of this fund are for reimbursements to the District for past energy projects with \$75,000 budgeted as transfers out of this fund to fund current capital improvements. 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 \$689,535 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. In 2018-19, 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.
- 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 \$2,973 primarily for architectural and engineering services in preparation of issuing bid documents. The MVES project is scheduled to continue in the spring of 2020. 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 19. Transfers for the year include the transfer from the Biennial Reserve Fund to the General Fund in the amount of \$1,448,113; 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 \$75,000 is budgeted. Other budgeted transfers are transfers within the sub funds of the Grants Fund in the amount of \$50,000.

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.

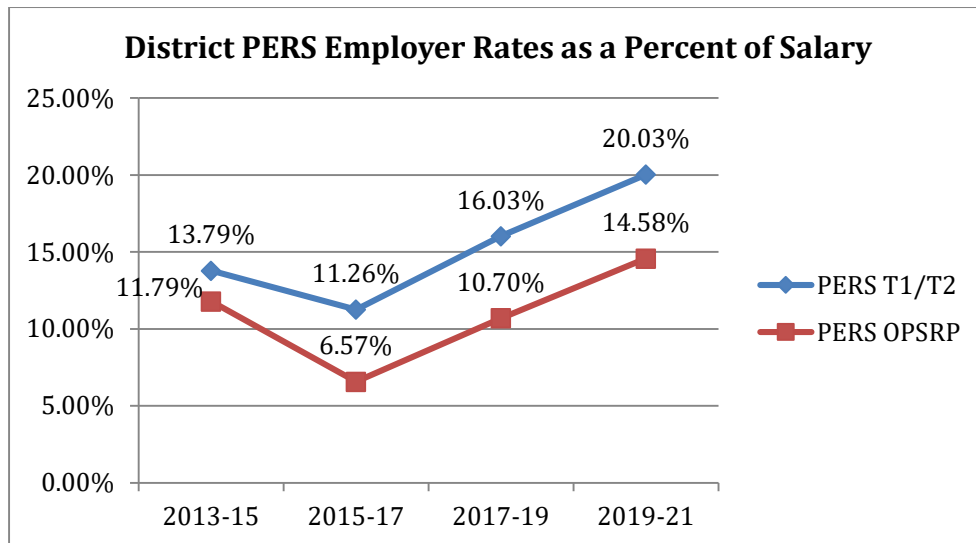
PERS Rates

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.

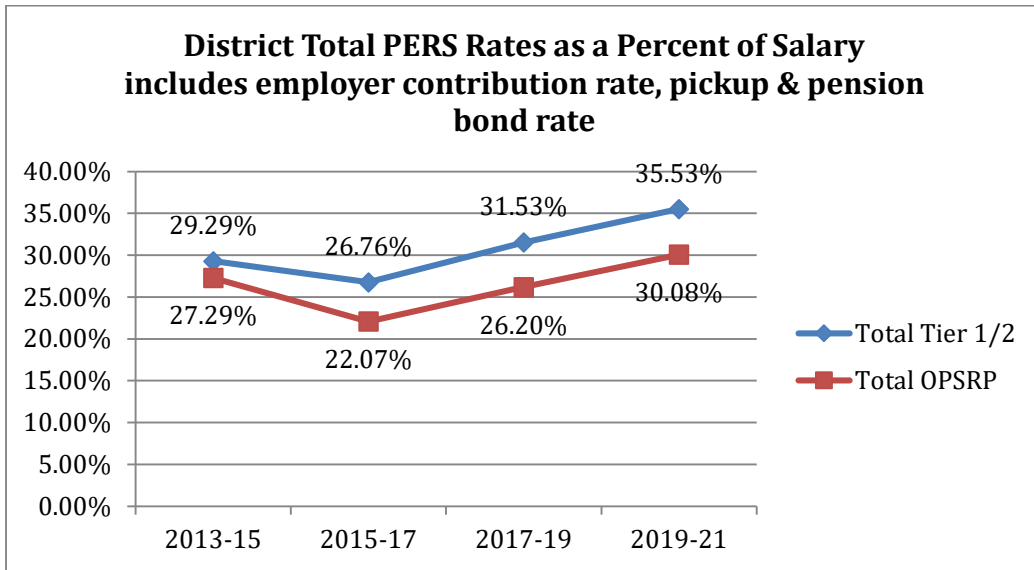
Hood River County School District Current PERS and Future Net Employer Contribution Rates

Employee Membership Tier	2017-19 Adopted 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
 2019-2020 Contract / Federal / State Grants
 As of 10/15/2019

Fund	Area	ODE Grant	SAN #	CFDA	Start Date	End Date	Status	Award \$	Claimed \$	Expend \$	Remain \$ v. Award	Administrator	Support
251	000	Title IA - Formula 2019-20	53284	84.010	07/01/19	09/30/20	Open	\$ 672,222	\$ -	\$ 53,463	\$ 618,759	Neely Kirwan	JT
251	001	Title IA - Formula 2018-19	50405	84.010	07/01/17	09/30/18	Open	\$ 26,145	\$ 26,145	\$ 26,145	\$ -	Neely Kirwan	JT
250	000	Title IC Migrant Regular School Program 2019-20	53721	84.011	07/01/19	09/30/20	Open	\$ 532,709	\$ -	\$ -	\$ 532,709	Neely Kirwan	JT
250	001	Title IC Migrant Regular School Program 2018-19	49211	84.011	07/01/18	09/30/19	Open	\$ 242,264	\$ 157,978	\$ 157,978	\$ 84,287	Neely Kirwan	JT
252	000	Title IC Summer Program - Formula 2018-19	52519	84.011	03/15/19	09/30/19	Closed	\$ 119,788	\$ 119,788	\$ 119,788	\$ -	Neely Kirwan	JT
231	000	Special Ed/IDEA Part B Section 611 2019-20	53784	84.024	07/01/19	09/30/21	Open	\$ 165,765	\$ 58,676	\$ 58,676	\$ 107,089	Saundra Buchanan	UT
281	000	Carl Perkins Basic 2019-20	52496	84.048	07/01/19	09/30/20	Open	\$ 36,263	\$ -	\$ 10,364	\$ 25,899	Kyle Rosselle	CM
281	001	Carl Perkins Basic 2018-19	48911	84.048	07/01/18	09/30/19	Closed	\$ 1,603	\$ -	\$ -	\$ 1,603	Kyle Rosselle	CM
234	001	IDEA Part B Section 619 2018-19	50090	84.173	07/01/19	09/30/20	Open	\$ 6,409	\$ -	\$ 1,647	\$ 4,762	Anne Carloss	UT
234	002	IDEA Part B Section 619 2017-18	45402	84.137	07/01/17	09/30/19	Closed	\$ 5,227	\$ 5,227	\$ 5,227	\$ -	Anne Carloss	UT
296	654	PBIS Introductory Workshops 2019-20	54144	84.173	08/01/19	09/30/20	Open	\$ 15,000	\$ -	\$ 3,411	\$ 11,589	Anne Carloss	UT
296	654	PBIS Introductory Workshops 2018-19	49739	84.173	07/01/18	09/30/19	Closed	\$ 2,777	\$ 2,777	\$ 2,777	\$ -	Anne Carloss	UT
263	001	21st Century Community Learning Centers (Excel) 2018-19	49071	84.287	07/30/18	09/30/23	Open	\$ 136,420	\$ 93,774	\$ 93,774	\$ 42,646	Matt Rankin	JT
258	000	Title III English Language Acquisition 2019-20	53425	84.365	07/01/18	09/30/19	Open	\$ 21,803	\$ -	\$ -	\$ 21,803	Neely Kirwan	JT
258	001	Title III English Language Acquisition 2018-19	50252	84.365	07/01/18	09/30/19	Open	\$ 21,803	\$ 12,415	\$ 12,415	\$ 9,388	Neely Kirwan	JT
257	000	Title IIA Teacher Quality Grant (HQ) 2019-20	53546	84.367	07/01/19	09/30/20	Open	\$ 116,717	\$ -	\$ -	\$ 116,717	Neely Kirwan	JT
257	001	Title IIA Teacher Quality Grant (HQ) 2018-19	49323	84.367	07/01/18	09/30/19	Open	\$ 36,436	\$ 2,757	\$ 11,757	\$ 24,679	Neely Kirwan	JT
254	000	Title IVA Student Support and Academic Enrichment 2018-19	50739	84.424	07/01/18	09/30/19	Open	\$ 52,338	\$ 35,145	\$ 35,145	\$ 17,193	Neely Kirwan	JT
296	621	Fresh Fruit & Veggie 2018-19	50546	FF	10/01/18	09/30/19	Open	\$ 4,454	\$ -	\$ -	\$ 4,454	Heidi Benson	CM
265	000	High School Success	53040	OF	07/01/19	06/30/21	Open	\$ 1,134,684	\$ 113,286	\$ 113,286	\$ 1,021,397	Neely Kirwan	UT
2xx	xxx	TAP-Environmental Hazard Assessment	52930	OF	07/01/19	12/31/20	Open	\$ 25,000	\$ -	\$ -	\$ 25,000	Saundra Buchanan	UT

Fund	Area	Contracts	Contract #	Agency	Start Date	End Date	Status	Award \$	Invoiced \$	Expend \$	Remain \$ v. Ktrc	Administrator	Support
100	000	LTCT 2019-20 State Sch & Gen Fund (State)	12294	ODE	07/01/19	06/30/20	Open	\$ 570,800	\$ -	\$ -	\$ 570,800	Saundra Buchanan	UT
205	013	Eaglets Preschool Program	4RELH	4RIVERS	07/01/19	06/30/20	Open	\$ -	\$ -	\$ 1,982	\$ (1,982)	Amy Moreland	UT
232	000	Early Intervention/Early Childhood Spec Ed	1920021	DDSD	07/01/19	06/30/20	Open	\$ 787,368	\$ 84,314	\$ 84,314	\$ 703,054	Anne Carloss	UT
242	000	SPR&I (DDSD)	49782	DDSD	07/01/19	06/30/20	Open	\$ -	\$ -	\$ -	\$ -	Anne Carloss	UT
283	000	YTP Youth Transition Program	154192	DHS	07/01/18	06/30/19	Open	\$ 78,311	\$ 10,182	\$ 10,182	\$ 68,129	Rich Polkinghorn	UT
286	000	EI Medicaid	IGA	DHS	07/01/19	06/30/20	Open	\$ 150,211	\$ -	\$ -	\$ 150,211	Anne Carloss	UT
287	000	School Age Medicaid	IGA	DHS	07/01/19	06/30/20	Open	\$ 122,231	\$ 4,877	\$ 4,877	\$ 117,355	Anne Carloss	UT
296	620	LTCT 2019-20 Title ID (Federal)	12294	ODE	07/01/18	06/30/20	Open	\$ 14,600	\$ -	\$ -	\$ 14,600	Saundra Buchanan	UT
296	631	LTCT 2019-20 IDEA (Federal)	12294	ODE	07/01/18	06/30/20	Open	\$ 5,100	\$ -	\$ -	\$ 5,100	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	\$ 694,744	\$ 694,744	\$ 2,080,051	Saundra Buchanan	UT
404	000	Seismic Rehabilitation Grant Program - SRGP	SC1615 SC17025 SC1807	IFA	07/01/18	12/30/19	Open	\$ -	\$ -	\$ -	\$ -	Saundra Buchanan	UT

Hood River County School District
 All Other Contributions and Grant Accounts
 as of 9/30/19

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	26	-	-	26	Beard
295-1111-170-A66-000	DELL 2019	129	-	-	129	Newton
295-1111-170-A67-000	MADDOX LAMER KAMERER 2019	44	-	-	44	Newton
295-1121-115-A47-000	C. ESTES 2019	1,460	-	-	1,460	Emmons
295-1121-115-A48-000	HASPELA VANDHY CLAUS 2019	1,051	-	-	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	1,280	-	-	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	934	-	-	934	Emmons
295-1121-176-A69-000	MISA COPELAND BERTRAM	3	-	-	3	Braman Smith
295-1121-176-A70-000	NELSN KOHNR ARECHAGA 2019	355	-	-	355	Braman Smith
295-1121-176-A71-000	GETCHIS SHARFENBERG 2019	1,853	66	-	1,787	Braman Smith
295-1121-176-A72-000	NORCRSS MUSIC IN SCH 2019	1,633	-	-	1,633	Braman Smith
295-1131-608-A54-000	APLAND APLAND JONES 2019	1,296	-	-	1,296	Polkinghorn
295-1131-608-A55-000	D. CASE 2019	2	-	-	2	Polkinghorn
295-1131-608-A56-000	DAVIS FOLEY 2019	497	-	-	497	Polkinghorn
295-1131-608-A57-000	DURAND BIRDSL IVERSEN 201	861	-	-	861	Polkinghorn
295-1131-608-A58-000	FREYSINGER BLACKMAN 2019	10	-	-	10	Polkinghorn
295-1131-608-A59-000	GERLICK 2019	1,800	-	1,795	5	Polkinghorn
295-1131-608-A60-000	HOLT 2019	620	-	-	620	Polkinghorn
295-1131-608-A62-000	MEYLE 2019	19	-	-	19	Polkinghorn
295-1284-607-A53-000	LYON KAMERER WALKER	1,279	-	-	1,279	Running
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	1,483,353	-	-	1,483,353	Buchanan
299-1111-107-722-000	PLAYWORKS CASCADE LOCKS	2,239	-	27	2,212	Hedberg
299-1111-107-728-000	NORTHWEST HEALTH FND	473	-	-	473	Hassel
299-1111-107-799-000	TCR5-FIFE DONATION	54	-	-	54	Moreland
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
299-1111-122-722-000	PLAYWORKS MID VALLEY	2,322	-	-	2,322	Hedberg
299-1111-122-755-000	MV ARTS-NORTHERN TRUST	216	-	-	216	Yasui
299-1111-122-771-000	HRCCCF COMM PARTNERSHIP	20,938	-	4,371	16,567	Yasui
299-1111-122-802-000	DONATE TO PEGGY KELTER	2,884	-	-	2,884	Yasui
299-1111-122-805-000	MID VALLEY DONATIONS	40	-	-	40	Yasui
299-1111-134-722-000	PLAYWORKS PARKDALE	3,244	-	-	3,244	Hedberg
299-1111-134-771-000	COMM SCHL PRKDL/HRCCCF	12,420	-	-	12,420	Hedberg
299-1111-134-789-000	PARKDALE LIONS EYEGASSES	1,650	-	-	1,650	Hedberg
299-1111-134-800-000	PARKDALE DONATIONS	7,602	-	-	7,602	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	1,613	-	-	1,613	Hedberg
299-1111-140-929-000	LIONS OUTDOOR LEARING PG	614	-	-	614	Carlloss
299-1111-170-722-000	PLAYWORKS WESTSIDE	2,261	-	25	2,236	Hedberg
299-1111-170-790-000	WESTSIDE TECHNOLOGY	34	-	-	34	Newton
299-1111-170-823-000	WESTSIDE/MISC REV	34	-	-	34	Newton
299-1113-011-759-000	SUMMER AWARDS	114	-	-	114	Schmidt
299-1121-011-712-000	ED FN MID SCH MATH BOEING	6,953	-	-	6,953	Osborne

Hood River County School District
 All Other Contributions and Grant Accounts
 as of 9/30/19

ORGANIZATION	ORGANIZATION TITLE	Sum of BUDGET	Sum of ENCUMBRANCES OUTSTANDING	Sum of YEAR TO DATE EXP	Sum of AVAILABLE BALANCE	ADMIN
299-1121-011-870-000	OSBA NEEDY BRADY FUNDS	175	-	-	175	Carloss
299-1121-115-779-000	VAGLIENTI HRMS DONATION	11,365	-	-	11,365	Emmons
299-1121-115-816-000	HRCCCF PROJECT ALERT	474	-	-	474	Emmons
299-1121-115-838-000	HRMS LIBRARY DONATIONS	175	-	-	175	Emmons
299-1121-115-856-000	ALPINEE OUTDOOR SCHOOL	11,761	-	69	11,691	Emmons
299-1121-115-874-000	HRMS MISC DONATIONS	951	-	-	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	41	-	-	41	Emmons
299-1121-115-986-000	PIKA GRANT-OSTA DIACK	1,700	-	-	1,700	Emmons
299-1121-176-816-000	HRCCCF PROJECT ALERT	250	-	-	250	Braman Smith
299-1121-176-824-000	WY'EAST/MISC REV	100	-	-	100	Braman Smith
299-1121-176-839-000	WY'EAST LIBRARY DONATIONS	75	-	-	75	Braman Smith
299-1121-176-856-000	ALPINEE OUTDOOR SCHOOL	11,256	-	-	11,256	Braman Smith
299-1121-176-972-000	OR ROBOTICS TOURN WYEAST	356	-	-	356	Braman Smith
299-1122-115-926-000	HRMS HERITAGE/CULTURAL	190	-	-	190	Emmons
299-1131-107-922-000	CASCADE LOCKS CLIK	251	-	-	251	Moreland
299-1131-608-730-000	OCF AVID HRVHS	12,391	-	-	12,391	Polkinghorn
299-1131-608-747-000	GORGE FAB BUS DONATIONS	1,949	-	-	1,949	Polkinghorn
299-1131-608-753-000	NIKE SCHOOL INNOVATION	8,250	-	3,415	4,835	Parson
299-1131-608-770-000	HRVHS MISC IN & OUT	16	-	-	16	Polkinghorn
299-1131-608-778-000	PSU CONFUCIUS	10,322	-	2,182	8,141	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	LIONS E-CAR HRVHS	12	-	-	12	Polkinghorn
299-1131-608-875-000	KENEALY HRVHS MUSIC	500	-	-	500	Polkinghorn
299-1131-608-881-000	GCF-BLAINE ROBOTICS	500	-	-	500	Polkinghorn
299-1131-608-896-000	PROMISE GRNT/R. BART	287	-	-	287	Polkinghorn
299-1131-608-912-000	OREGON ROBOTICS TOURNAMNT	534	-	-	534	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	22	-	-	22	Polkinghorn
299-1132-011-761-000	TENNIS COURT UPGRADES	38,361	-	-	38,361	Kerr/Buchanan
299-1132-608-862-000	HRVHS WIND TURBINE	200	-	-	200	Polkinghorn
299-1250-011-907-000	OHSU/CACOON/COMM CONNECT	6,526	-	-	6,526	Carloss
299-1250-011-957-000	AUTISM ASD/PPS/COL REGION	47,927	617	7,405	39,905	Carloss
299-1270-107-942-000	EXCEL-C. LOCKS AFTER SCHL	15,240	-	-	15,240	Rankin
299-1270-122-941-000	EXCEL-MV AFTER SCHOOL	139,979	-	-	139,979	Rankin
299-1270-134-940-000	EXCEL-PRKDL AFTER SCHOOL	18,362	-	-	18,362	Rankin
299-1270-176-952-000	WY'EAST EXCEL AFTER SCHL	11,620	-	-	11,620	Rankin
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	7,098	-	-	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	38	-	-	38	Moreland

Hood River County School District
All Other Contributions and Grant Accounts
as of 9/30/19

ORGANIZATION	ORGANIZATION TITLE	Sum of BUDGET	Sum of ENCUMBRANCES OUTSTANDING	Sum of YEAR TO DATE EXP	Sum of AVAILABLE BALANCE	ADMIN
299-2122-119-877-000	HRCCCF-HLAY	324	-	-	324	Beard
299-2122-122-877-000	HRCCCF-HLAY	250	-	-	250	Yasui
299-2122-134-877-000	HRCCCF-HLAY	250	-	-	250	Hedberg
299-2122-170-877-000	HRCCCF-HLAY	500	-	-	500	Newton
299-2190-011-833-000	RUTH JACKSON CODY FUND	3,205	-	-	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	3,970	-	-	3,970	Kirwan
299-2219-011-764-000	MEYER MEM TRUST EQUITY	84,553	127,712	26,178	(69,337)	Cooper
299-2222-017-883-000	CGESD GERLICK GRANT	7	-	-	7	Kirwan
299-2240-011-733-000	BOEING STEM HRV/MS 2017	3,668	-	-	3,668	Emmons
299-2510-011-000-000	BUDGETING ACCOUNT	1,010,794	-	-	1,010,794	Buchanan
299-2510-011-914-000	D.O. POP FUND	714	-	-	714	Buchanan
299-2510-011-961-000	VAGLIENTI/BECKER	500	-	-	500	Emmons
299-2510-115-961-000	VAGLIENTI/ANGSTROM	15	-	-	15	Emmons
299-2510-176-961-000	VAGLIENTI/GETCHIS	500	-	-	500	Braman Smith
299-2520-011-722-000	PLAYWORKS	2,700	-	-	2,700	Hedberg
299-2520-011-957-000	AUTISM ASD/PPS/COL REGION	2,473	-	382	2,091	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	49	-	-	49	Buchanan/Rebill
299-2660-170-713-000	JOY FOUNDATION-TECHNOLOGY	969	-	-	969	Newton
299-3300-011-000-000	BUDGETING ACCT	120,546	-	-	120,546	Buchanan
299-5200-011-000-000	BUDGETING ACCOUNT	39,855	-	-	39,855	Buchanan
Grand Total		3,242,894	128,395	45,849	3,068,650	

HRCSD

Fund 400 - Capital Projects

Cash and Investments

As of September 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	Esitimated Yield
State Treasurer's Investment Pool	No Rating	No Rating	N/A	Market Value	7,352,571	-	7,352,571	2.57%
US GOVERNMENT SECURITIES								
US Treasury Note	Aaa		10/31/2019	Market Value	999,510	8,846	1,008,356	1.50%
US AGENCY SECURITIES								
Total Investments					8,352,081	8,846	8,360,927	