



HOOD RIVER COUNTY
SCHOOL DISTRICT
Excellence. Every student. Every day.

Financial Report as of November 30, 2019

The Summary of Revenue and Expenditures as of November 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 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 November 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 19-20, total operating revenue through November 30 is \$29,386,376 and represents 59% of the budget, as shown on page 1.

State School Fund Revenues. For 19-20, total State School Fund formula revenue through November 30 is \$26,211,613 and represents 61% of the budget. Current year taxes of \$10,415,020 represent 90% of the budget due to large collections in the months of October and November as taxes become due. Common school fund revenue and federal forest fees revenue receipts are expected later in the year.

Other Operating Revenues. Local Option current year tax revenue through November 30 is \$2,342,067 and represents 92% of the budget. 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.

For 19-20, the Education Service District revenue budget of \$1,685,728 reflects the CGESD current local service plan estimates. The first quarter's funds were received in November.

In 19-20, other local revenue received through November 30 is \$431,000 and represents 49% of the budget.

Total General Fund Operating Requirements.

For 19-20, the total operating requirements budget is \$54,005,179. As of November 30, expenditures and encumbrances equal \$14,679,979 and \$30,349,446, respectively, representing 83 percent of the budget.

As shown on page 3, Instruction expenditures and encumbrances to date are 91% of the \$32,976,043 budget. Support Services expenditures and encumbrances to date are 74% of the \$20,385,616 budget. The semi-annual Debt Service redemption of principal and interest payments from the general fund total \$263,443 for the year with the first interest payment of \$16,721 paid. The year-to-date expenditure variances total \$8,978,814 from these objects: \$1,941,686 of salaries, \$2,007,164 of associated payroll costs, \$2,487,392 of purchased services, \$1,804,172 of supplies, \$51,150 of capital outlay, \$304,172 of other goods and services and \$380,078 of unspent contingency.

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

Other Financing Sources and Uses. In 19-20, the interfund transfer in from the Biennial Reserve Fund is \$1,448,113.

General Fund Balance. In 19-20, the District began the year with \$6,982,830 in beginning fund balance which was \$491,978 greater than the adopted budget of \$6,490,852, primarily from savings from 18-19 operating requirements less the reduction in interfund transfers to the General Fund. Through an approved supplemental budget, the budget was adjusted to reflect the actual beginning fund balance with the exception of a year-end adjustment of \$174.

Other Funds

Other Funds. All other funds are shown beginning on pages 6 through 21 with activity through November 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 audited ending fund balances.

Fund 200 Food Service – Resources from local, state and federal sources total \$495,754 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 \$622,679, with a current ending fund balance of \$365,650.

Fund 204 Student Body Funds – For 18-19, actual student body fund activity is shown as of June 30, 2019, with revenue of \$1,080,035 and expenses and transfers of \$1,149,757, and an overall ending fund balance of \$591,562.

For 19-20, the beginning fund balance has been recorded along with the approved supplemental budget adjustment lowering the spending authority to \$1,791,562. Transaction activity will be recorded at the end of the second quarter.

Fund 205 Community Education – The community education program activity reflects a beginning fund balance of \$52,434, current local revenue of \$330,933, current state revenue of \$9,195 for the driver's education program, current expenses of \$452,141, with a current ending fund balance of (\$68,773). 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 \$387,248 provides resources to pay for expenditure activity of the District's Local Government Benefit Trust Fund and the quarterly unemployment premiums. Quarterly premiums paid to date equal \$14,421.

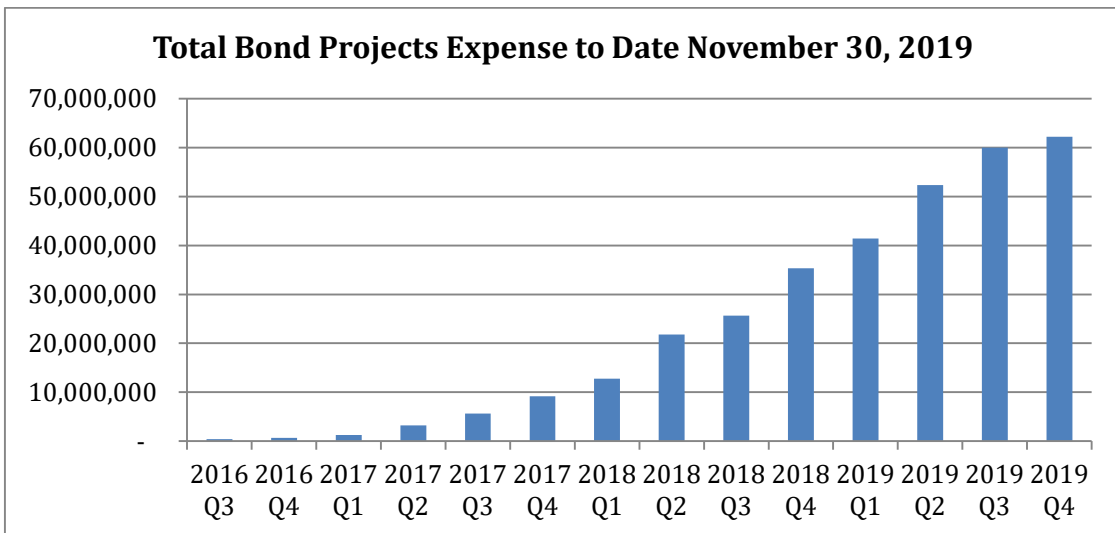
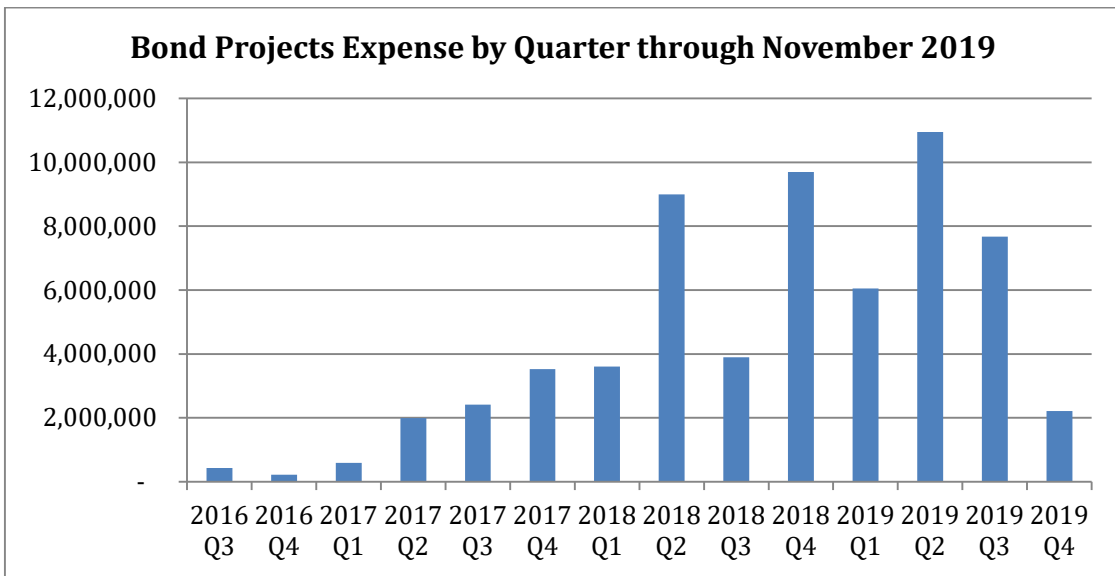
Fund 212 Bus Replacement Fund – The Bus Replacement Fund accounts for the state school fund revenue budget of \$191,444 for estimated bus depreciation, beginning fund balance of \$45,570 and expense budget of \$219,952 for school bus purchases. Bus purchases for the prior year were two 78-passenger buses, one 18+1 wheelchair passenger bus, and one 30-passenger bus. Bus purchases are pending for the 19-20 year.

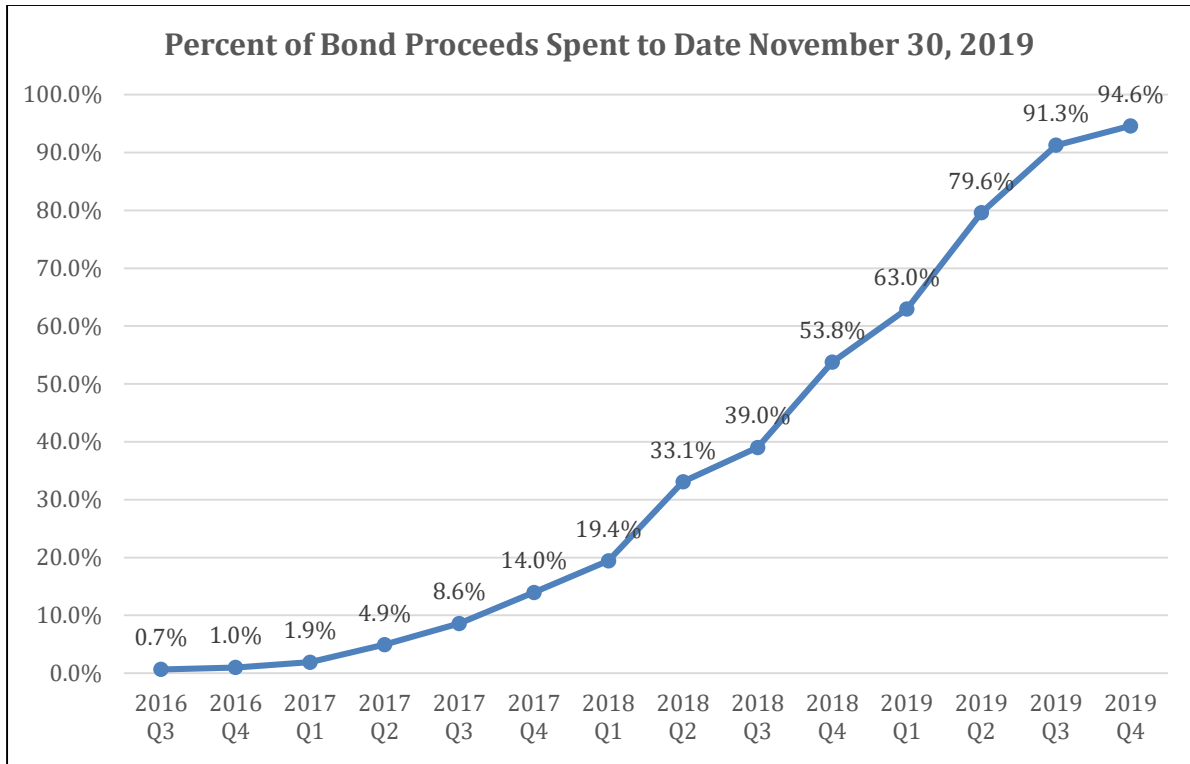
Funds 220-299 Grant Funds – Grant Funds revenue and expense activity is within budget appropriations limits with total revenue of \$925,490 and expenditures of \$1,668,999. The 19-20 beginning fund balance of \$804,090 was from 18-19 restricted ending fund balances. The November 30, 2019 report of 2019-20 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 \$372,351. For 19-20, year-to-date revenue of \$4,005,301 is from current and prior years' property tax revenue and interest; and represents 93% 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 \$381,304 and expenses and transfers of \$9,941,921 leaving an ending fund balance of \$9,235,748 as of November 30, 2019. The capital projects funds are reported on pages 15-21.

- Fund 400 Capital Construction Bond Fund resources include the balance of proceeds of the 2016 G.O. Bonds, investment earnings and other revenue. For the overall project to date through November 30, 2019, the District spent \$62,237,758.94, to support capital construction and improvements. equal to 94.6% of bond proceeds and exceeded the 85% spending requirement, as shown in the following charts.





As of November 30, 2019, the fair value of capital projects fund cash in the Oregon State Treasurer’s Local Government Investment Pool (LGIP) is \$7,067,241 with a current yield of 2.34% as shown on the attached Cash and Investments Report.

- Fund 401 Construction Excise Tax Fund resources include receipts of \$120,040 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 \$58,797 were for architectural services of the HRVHS CTE expansion project.
- Fund 402 Energy Projects Fund accounts for the District’s SB 1149 resources of \$20,978. 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 for 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 relaunched this project in 2019 at the request of the adjacent landowner per our existing agreement but was placed on hold as discussions began regarding coordinating this project with future development by the landowner.

- Fund 404 Seismic Projects Fund accounts for the balance of the state seismic projects grant award for Mid Valley Elementary School (MVES). Year-to-date project encumbrances for Mid Valley Elementary School total \$18,400 for architectural and engineering services in preparation of issuing bid documents and preconstruction costs. 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 22. Transfers for the year include the transfer from the Biennial Reserve Fund to the General Fund in the amount of \$1,448,113. A transfer within the Capital Projects Fund from sub fund 402 to sub fund 400 in the amount of \$75,000 is budgeted in 19-20. Other transfers are transfers within the sub funds of the Grants Fund in the amount of \$35,145.

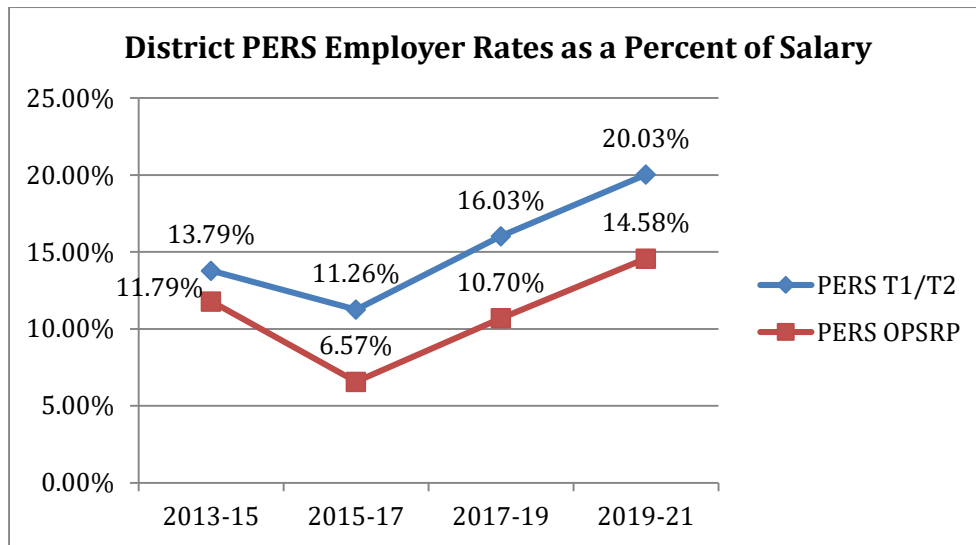
PERS Rates

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.

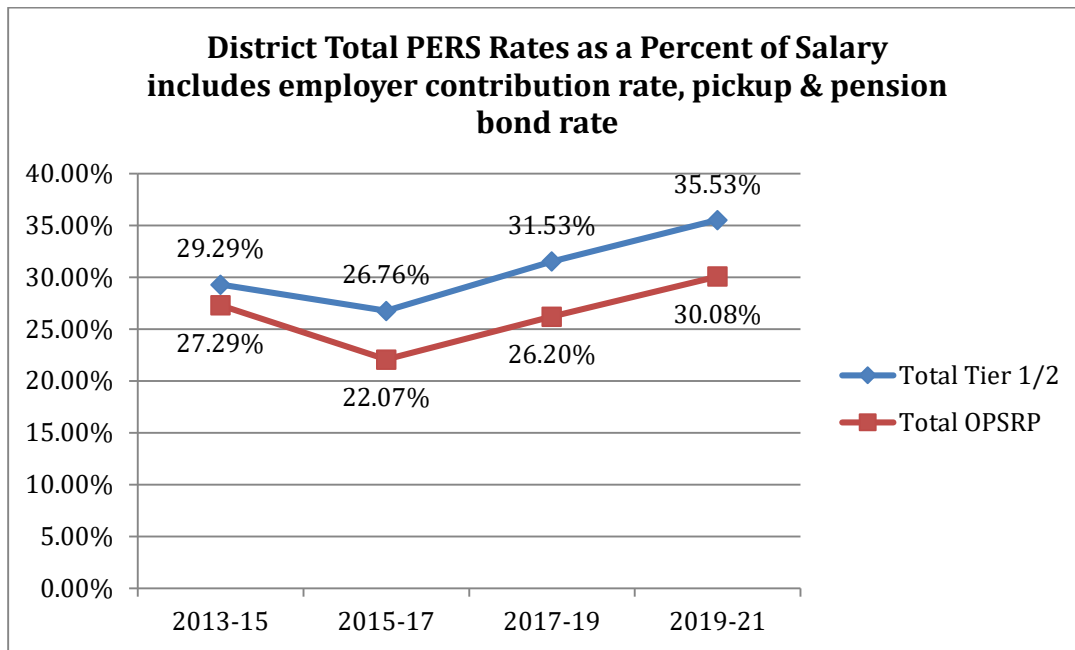
Hood River County School District Prior and Current Biennium Net Employer Contribution Rates

| 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, 6% pick-up and pension bond rate. The following chart provides historical and 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 12-04-2019

| Fund | Area | ODE Grant | SAN # | CFDA | Start Date | End Date | Status | Award \$ | Claimed \$ | Expend \$ | Remain \$ v. Award | Administrator | Support |
|------|------|---|-------|--------|------------|----------|--------|--------------|------------|------------|--------------------|------------------|---------|
| 296 | 621 | Fresh Fruit & Veggie 18-19 MVES | 50546 | 10.582 | 10/01/18 | 09/30/19 | Closed | \$ 4,454 | \$ 2,880 | \$ 2,880 | \$ 1,574 | Heidi Benson | CM |
| 296 | 621 | Fresh Fruit & Veggie 19-20 MVES | 54814 | 10.582 | 10/01/19 | 09/30/20 | Open | \$ 26,700 | \$ 4,340 | \$ 4,340 | \$ 22,360 | Heidi Benson | CM |
| 296 | xxx | Fresh Fruit & Veggie 19-20 Parkdale | 54887 | 10.582 | 10/01/19 | 09/30/20 | Open | \$ 11,550 | \$ - | \$ - | \$ 11,550 | Heidi Benson | CM |
| 251 | 000 | Title IA - Formula 19-20 | 53284 | 84.010 | 07/01/19 | 09/30/20 | Open | \$ 672,222 | \$ 56,221 | \$ 161,834 | \$ 510,388 | Neely Kirwan | JT |
| 251 | 001 | Title IA - Formula 18-19 | 50405 | 84.010 | 07/01/17 | 09/30/18 | Open | \$ 26,145 | \$ - | \$ 26,145 | \$ - | Neely Kirwan | JT |
| 250 | 000 | Title IC Migrant Regular School Program 19-20 | 53721 | 84.011 | 07/01/19 | 09/30/20 | Open | \$ 532,709 | \$ - | \$ 61,216 | \$ 471,493 | Neely Kirwan | JT |
| 250 | 001 | Title IC Migrant Regular School Program 18-19 | 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 18-19 | 52519 | 84.011 | 03/15/19 | 09/30/19 | Closed | \$ 119,788 | \$ 119,788 | \$ 119,788 | \$ - | Neely Kirwan | JT |
| 255 | 000 | Title IC Migrant Preschool Program 18-19 | 53736 | 84.011 | 07/01/19 | 09/30/20 | Open | \$ 42,927 | \$ - | \$ - | \$ 42,927 | Neely Kirwan | JT |
| 296 | 656 | Stride Academy Payment 19-20 | 54446 | 84.011 | 10/07/19 | 11/30/19 | Open | \$ 6,593 | \$ - | \$ 6,310 | \$ 283 | Patricia Cooper | JT |
| 231 | 000 | Special Ed/IDEA Part B Section 611 19-20 | 53784 | 84.024 | 07/01/19 | 09/30/21 | Open | \$ 165,765 | \$ 58,676 | \$ 170,268 | \$ (4,503) | Saundra Buchanan | UT |
| 296 | 601 | Extended Assessment 19-20 | 54664 | 84.027 | 07/01/19 | 09/30/20 | Open | \$ 549 | \$ - | \$ - | \$ 549 | Anne Carlross | UT |
| 281 | 000 | Carl Perkins Basic 19-20 | 52496 | 84.048 | 07/01/19 | 09/30/20 | Open | \$ 36,205 | \$ 10,364 | \$ 19,563 | \$ 16,642 | Kyle Rosselle | CM |
| 281 | 001 | Carl Perkins Basic 18-19 | 48911 | 84.048 | 07/01/18 | 09/30/19 | Closed | \$ 1,603 | \$ - | \$ - | \$ 1,603 | Kyle Rosselle | CM |
| 234 | 000 | IDEA Part B Section 619 19-20 | 53979 | 84.173 | 07/01/19 | 09/30/21 | Open | \$ 2,679 | \$ - | \$ - | \$ 2,679 | Anne Carlross | UT |
| 234 | 001 | IDEA Part B Section 619 18-19 | 50090 | 84.173 | 07/01/19 | 09/30/20 | Open | \$ 6,409 | \$ 1,647 | \$ 1,647 | \$ 4,762 | Anne Carlross | UT |
| 234 | 002 | IDEA Part B Section 619 17-18 | 45402 | 84.173 | 07/01/17 | 09/30/19 | Closed | \$ 5,227 | \$ 5,227 | \$ 5,227 | \$ - | Anne Carlross | UT |
| 296 | 654 | PBIS Introductory Workshops | 54144 | 84.173 | 08/01/19 | 09/30/20 | Open | \$ 15,000 | \$ 3,587 | \$ 3,721 | \$ 11,279 | Anne Carlross | UT |
| 296 | 654 | PBIS Introductory Workshops | 49739 | 84.173 | 07/01/18 | 09/30/19 | Closed | \$ 2,777 | \$ 2,777 | \$ 2,777 | \$ - | Anne Carlross | UT |
| 263 | 000 | 21st Century Community Learning Centers (Excel) 19-20 | 54266 | 84.287 | 07/01/19 | 09/30/20 | Open | \$ 503,986 | \$ - | \$ 71,585 | \$ 432,401 | Matt Rankin | JT |
| 263 | 001 | 21st Century Community Learning Centers (Excel) 18-19 | 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 19-20 | 53425 | 84.365 | 07/01/18 | 09/30/19 | Open | \$ 96,282 | \$ - | \$ 13,205 | \$ 83,077 | Neely Kirwan | JT |
| 258 | 001 | Title III English Language Acquisition 18-19 | 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) 19-20 | 53546 | 84.367 | 07/01/19 | 09/30/20 | Open | \$ 116,717 | \$ - | \$ 16,480 | \$ 100,237 | Neely Kirwan | JT |
| 257 | 001 | Title IIA Teacher Quality Grant (HQ) 18-19 | 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 19-20 | 54536 | 84.424 | 07/01/19 | 09/30/20 | Open | \$ 32,249 | \$ - | \$ - | \$ 32,249 | Neely Kirwan | JT |
| 254 | 000 | Title IVA Student Support and Academic Enrichment 18-19 | 50739 | 84.424 | 07/01/18 | 09/30/19 | Open | \$ 52,338 | \$ 35,145 | \$ 35,145 | \$ 17,193 | Neely Kirwan | JT |
| 265 | 000 | High School Success | 53040 | OF | 07/01/19 | 06/30/21 | Open | \$ 1,134,684 | \$ 113,286 | \$ 290,844 | \$ 843,840 | 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 |
| 232 | 000 | Early Intervention/Early Childhood Spec Ed | 1920021 | DDSD | 07/01/19 | 06/30/20 | Open | \$ 787,368 | \$ 84,314 | \$ 214,001 | \$ 573,367 | Anne Carlross | UT |
| 283 | 000 | YTP Youth Transition Program | 154192 | DHS | 07/01/18 | 06/30/19 | Open | \$ 78,311 | \$ 10,182 | \$ 23,472 | \$ 54,839 | Rich Polkinghorn | UT |
| 286 | 000 | EI Medicaid | IGA | DHS | 07/01/19 | 06/30/20 | Open | \$ 150,211 | \$ 7,040 | \$ 7,040 | \$ 143,171 | Anne Carlross | UT |
| 287 | 000 | School Age Medicaid | IGA | DHS | 07/01/19 | 06/30/20 | Open | \$ 122,231 | \$ 10,838 | \$ 10,838 | \$ 111,394 | Anne Carlross | 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 | \$ 539,459 | \$ 694,744 | \$ 2,080,051 | Saundra Buchanan | UT |
| 404 | 000 | Seismic Rehabilitation Grant Program - SRGP | SC1615 SC17025 SC1807 | IFA | 07/01/19 | 12/30/20 | Open | \$ 1,864,690 | \$ - | \$ - | \$ 1,864,690 | Saundra Buchanan | UT |

Hood River County School District
 All Other Contributions and Grant Accounts
 as of 11/30/19

| 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 | 25.70 | - | - | 25.70 | Beard |
| 295-1111-170-A66-000 | DELL 2019 | 128.60 | - | - | 128.60 | Newton |
| 295-1111-170-A67-000 | MADDOX LAMER KAMERER 2019 | 44.12 | - | - | 44.12 | Newton |
| 295-1121-115-A47-000 | C. ESTES 2019 | 1,460.00 | - | - | 1,460.00 | Emmons |
| 295-1121-115-A48-000 | HASPELA VANDHY CLAUS 2019 | 1,051.17 | - | 798.50 | 252.67 | Emmons |
| 295-1121-115-A49-000 | LOUIS THOMPSON ET AL 2019 | 1,750.00 | - | - | 1,750.00 | Emmons |
| 295-1121-115-A50-000 | MCDONALD WILSON 2019 | 1,280.00 | - | - | 1,280.00 | Emmons |
| 295-1121-115-A51-000 | NORTON HASPELA ET AL 2019 | 1,700.00 | 636.75 | - | 1,063.25 | Emmons |
| 295-1121-115-A52-000 | PARSON WISH 2019 | 933.75 | - | 508.96 | 424.79 | Emmons |
| 295-1121-176-A69-000 | MISA COPELAND BERTRAM | 3.20 | - | - | 3.20 | Braman Smith |
| 295-1121-176-A70-000 | NELSN KOHNR ARECHAGA 2019 | 355.07 | - | 402.13 | (47.06) | Braman Smith |
| 295-1121-176-A71-000 | GETCHIS SHARFENBERG 2019 | 1,852.94 | - | 96.95 | 1,755.99 | Braman Smith |
| 295-1121-176-A72-000 | NORCRSS MUSIC IN SCH 2019 | 1,633.18 | - | 1,435.05 | 198.13 | Braman Smith |
| 295-1131-608-A54-000 | APLAND APLAND JONES 2019 | 1,296.00 | 1,241.85 | - | 54.15 | Polkinghorn |
| 295-1131-608-A55-000 | D. CASE 2019 | 2.20 | - | - | 2.20 | Polkinghorn |
| 295-1131-608-A56-000 | DAVIS FOLEY 2019 | 497.07 | - | - | 497.07 | Polkinghorn |
| 295-1131-608-A57-000 | DURAND BIRDSL IVERSEN 201 | 861.40 | - | - | 861.40 | Polkinghorn |
| 295-1131-608-A58-000 | FREYSINGER BLACKMAN 2019 | 9.71 | - | - | 9.71 | Polkinghorn |
| 295-1131-608-A59-000 | GERLICK 2019 | 1,800.00 | - | 1,794.65 | 5.35 | Polkinghorn |
| 295-1131-608-A60-000 | HOLT 2019 | 619.54 | - | 546.54 | 73.00 | Polkinghorn |
| 295-1131-608-A62-000 | MEYLE 2019 | 18.80 | - | - | 18.80 | Polkinghorn |
| 295-1284-607-A53-000 | LYON KAMERER WALKER | 1,278.96 | 1,278.96 | - | - | Running |
| 298-1121-115-415-000 | FENNER FOUNDATION DONATE | 613.46 | - | - | 613.46 | Emmons |
| 298-1121-115-511-000 | WARREN MILLER FILM | 1,865.82 | - | - | 1,865.82 | Emmons |
| 299-1111-011-000-000 | BUDGETING ACCOUNT | 1,417,072.44 | - | - | 1,417,072.44 | Buchanan |
| 299-1111-107-722-000 | PLAYWORKS CASCADE LOCKS | 2,239.04 | - | 239.37 | 1,999.67 | Moreland |
| 299-1111-107-728-000 | NORTHWEST HEALTH FND | 472.61 | - | 14.99 | 457.62 | Hassel |
| 299-1111-107-760-000 | HRCEF FIELD TRIP GRANT | 432.00 | - | - | 432.00 | Moreland |
| 299-1111-107-799-000 | TCR5-FIFE DONATION | 54.37 | - | - | 54.37 | Moreland |
| 299-1111-107-966-000 | C. LOCKS OTHER DONATIONS | 254.22 | - | - | 254.22 | Moreland |
| 299-1111-119-722-000 | PLAYWORKS MAY STREET | 3,340.00 | - | - | 3,340.00 | Beard |
| 299-1111-119-760-000 | HRCEF FIELD TRIP GRANT | 2,968.00 | - | - | 2,968.00 | Beard |
| 299-1111-122-722-000 | PLAYWORKS MID VALLEY | 2,322.01 | - | - | 2,322.01 | Yasui |
| 299-1111-122-755-000 | MV ARTS-NORTHERN TRUST | 216.07 | - | - | 216.07 | Yasui |
| 299-1111-122-760-000 | HRCEF FIELD TRIP GRANT | 5,396.00 | - | - | 5,396.00 | Yasui |
| 299-1111-122-771-000 | HRCCCF COMM PARTNERSHIP | 20,937.73 | - | 17,145.03 | 3,792.70 | Yasui |
| 299-1111-122-802-000 | TRAIL BLAZER FOUNDATION | 2,884.10 | - | 2,800.00 | 84.10 | Yasui |
| 299-1111-122-805-000 | MID VALLEY DONATIONS | 40.00 | - | - | 40.00 | Yasui |
| 299-1111-134-722-000 | PLAYWORKS PARKDALE | 3,243.62 | - | - | 3,243.62 | Hedberg |
| 299-1111-134-760-000 | HRCEF FIELD TRIP GRANT | 1,690.00 | - | - | 1,690.00 | Hedberg |
| 299-1111-134-771-000 | COMM SCHL PRKDL/HRCCCF | 12,420.24 | - | - | 12,420.24 | Hedberg |
| 299-1111-134-789-000 | PARKDALE LIONS EYEGLASSES | 1,650.12 | - | - | 1,650.12 | Hedberg |
| 299-1111-134-800-000 | PARKDALE DONATIONS | 7,602.34 | - | - | 7,602.34 | Hedberg |
| 299-1111-134-949-000 | UN Sung HEROS/D. GOE | 1,459.04 | - | - | 1,459.04 | Hedberg |
| 299-1111-134-963-000 | NW HEALTH FND-HASELL | 1,612.59 | 1,359.92 | - | 252.67 | Hedberg |
| 299-1111-140-929-000 | LIONS OUTDOOR LEARING PG | 613.53 | - | - | 613.53 | Carlloss |
| 299-1111-170-722-000 | PLAYWORKS WESTSIDE | 2,260.89 | - | 316.60 | 1,944.29 | Newton |

Hood River County School District
 All Other Contributions and Grant Accounts
 as of 11/30/19

| ORGANIZATION | ORGANIZATION TITLE | Sum of BUDGET | Sum of ENCUMBRANCES OUTSTANDING | Sum of YEAR TO DATE EXP | Sum of AVAILABLE BALANCE | ADMIN |
|----------------------|---------------------------|---------------|---------------------------------|-------------------------|--------------------------|-----------------|
| 299-1111-170-760-000 | HRCEF FIELD TRIP GRANT | 2,158.00 | - | - | 2,158.00 | Newton |
| 299-1111-170-790-000 | WESTSIDE TECHNOLOGY | 33.77 | - | - | 33.77 | Newton |
| 299-1111-170-823-000 | WESTSIDE/MISC REV | 34.43 | - | - | 34.43 | Newton |
| 299-1113-011-759-000 | SUMMER AWARDS | 114.00 | - | - | 114.00 | Schmidt |
| 299-1121-011-712-000 | ED FN MID SCH MATH BOEING | 6,953.32 | - | 723.44 | 6,229.88 | Osborne |
| 299-1121-011-870-000 | OSBA NEEDY BRADY FUNDS | 175.00 | - | - | 175.00 | Carloss |
| 299-1121-011-953-000 | MISC PAYROLL FOR INVOICE | - | - | 259.68 | (259.68) | Buchanan Rebill |
| 299-1121-115-760-000 | HRCEF FIELD TRIP GRANT | 3,238.00 | - | - | 3,238.00 | Emmons |
| 299-1121-115-779-000 | VAGLIENTI HRMS DONATION | 11,364.63 | - | 1,290.00 | 10,074.63 | Emmons |
| 299-1121-115-816-000 | HRCCCF PROJECT ALERT | 474.10 | - | - | 474.10 | Emmons |
| 299-1121-115-838-000 | HRMS LIBRARY DONATIONS | 175.00 | - | - | 175.00 | Emmons |
| 299-1121-115-856-000 | ALPINEE OUTDOOR SCHOOL | 11,760.92 | - | 143.61 | 11,617.31 | Emmons |
| 299-1121-115-874-000 | HRMS MISC DONATIONS | 950.90 | - | - | 950.90 | Emmons |
| 299-1121-115-880-000 | OREGON ROBOTICS-ORTOP | 1,500.00 | - | - | 1,500.00 | Emmons |
| 299-1121-115-894-000 | GORGE COMM FND/HRMS | 2,982.79 | - | - | 2,982.79 | Emmons |
| 299-1121-115-938-000 | ALCOHOL TOBACCO ATOD | 482.34 | - | - | 482.34 | Emmons |
| 299-1121-115-958-000 | GOOGLE ROBOTICS/HRMS | 40.59 | - | - | 40.59 | Emmons |
| 299-1121-115-986-000 | PIKA GRANT-OSTA DIACK | 1,700.31 | - | 346.70 | 1,353.61 | Emmons |
| 299-1121-176-716-000 | WYMS BIKE TRAIL DONATIONS | 3,000.00 | - | - | 3,000.00 | Braman Smith |
| 299-1121-176-760-000 | HRCEF FIELD TRIP GRANT | 4,118.00 | - | - | 4,118.00 | Braman Smith |
| 299-1121-176-816-000 | HRCCCF PROJECT ALERT | 250.00 | - | - | 250.00 | Braman Smith |
| 299-1121-176-824-000 | WY'EAST/MISC REV | 100.37 | - | - | 100.37 | Braman Smith |
| 299-1121-176-839-000 | WY'EAST LIBRARY DONATIONS | 75.00 | - | - | 75.00 | Braman Smith |
| 299-1121-176-856-000 | ALPINEE OUTDOOR SCHOOL | 11,256.33 | - | - | 11,256.33 | Braman Smith |
| 299-1121-176-972-000 | OR ROBOTICS TOURN WYEAST | 356.31 | - | - | 356.31 | Braman Smith |
| 299-1122-115-926-000 | HRMS HERITAGE/CULTURAL | 190.25 | - | 13.98 | 176.27 | Emmons |
| 299-1131-107-922-000 | CASCADE LOCKS CLIK | 250.97 | - | - | 250.97 | Moreland |
| 299-1131-608-730-000 | OCF AVID HRVHS | 12,390.56 | - | - | 12,390.56 | Polkinghorn |
| 299-1131-608-747-000 | GORGE FAB BUS DONATIONS | 1,948.70 | - | - | 1,948.70 | Polkinghorn |
| 299-1131-608-753-000 | NIKE SCHOOL INNOVATION | 8,250.00 | - | 3,415.43 | 4,834.57 | Parson |
| 299-1131-608-770-000 | HRVHS MISC IN & OUT | 16.00 | - | - | 16.00 | Polkinghorn |
| 299-1131-608-778-000 | PSU CONFUCIUS | 10,322.09 | - | 3,955.69 | 6,366.40 | Polkinghorn |
| 299-1131-608-819-000 | HRV/MISC REV | 648.95 | - | - | 648.95 | Polkinghorn |
| 299-1131-608-840-000 | HRV LIBRARY DONATIONS | 100.00 | - | - | 100.00 | Polkinghorn |
| 299-1131-608-873-000 | LIONS E-CAR HRVHS | 12.42 | - | - | 12.42 | Polkinghorn |
| 299-1131-608-875-000 | KENEALY HRVHS MUSIC | 500.00 | - | - | 500.00 | Polkinghorn |
| 299-1131-608-881-000 | GCF-BLAINE ROBOTICS | 500.00 | - | - | 500.00 | Polkinghorn |
| 299-1131-608-896-000 | PROMISE GRNT/R. BART | 287.41 | - | - | 287.41 | Polkinghorn |
| 299-1131-608-912-000 | OREGON ROBOTICS TOURNAMNT | 10,233.54 | 1,788.80 | 5,161.20 | 3,283.54 | Polkinghorn |
| 299-1131-608-975-000 | CGESD LYON ALT SCH STEM | 1,000.00 | 135.17 | 795.28 | 69.55 | Polkinghorn |
| 299-1131-608-989-000 | CGESD FOLEY WOMEN STEM | 22.36 | - | - | 22.36 | Polkinghorn |
| 299-1132-011-761-000 | TENNIS COURT UPGRADES | 40,244.15 | - | 320.00 | 39,924.15 | Kerr/Buchanan |
| 299-1132-608-812-000 | HRV ACTIVITIES | - | - | 3,112.45 | (3,112.45) | Polkinghorn |
| 299-1132-608-862-000 | HRVHS WIND TURBINE | 200.00 | - | - | 200.00 | Polkinghorn |
| 299-1250-011-907-000 | OHSU/CACOON/COMM CONNECT | 6,526.20 | - | - | 6,526.20 | Carloss |
| 299-1250-011-957-000 | AUTISM ASD/PPS/COL REGION | 47,927.00 | 222.90 | 18,403.77 | 29,300.33 | Carloss |
| 299-1270-107-942-000 | EXCEL-C. LOCKS AFTER SCHL | 15,239.50 | - | - | 15,239.50 | Rankin |

Hood River County School District
 All Other Contributions and Grant Accounts
 as of 11/30/19

| ORGANIZATION | ORGANIZATION TITLE | Sum of BUDGET | Sum of ENCUMBRANCES OUTSTANDING | Sum of YEAR TO DATE EXP | Sum of AVAILABLE BALANCE | ADMIN |
|----------------------|---------------------------|---------------------|---------------------------------|-------------------------|--------------------------|-----------------|
| 299-1270-122-941-000 | EXCEL-MV AFTER SCHOOL | 139,978.89 | - | - | 139,978.89 | Rankin |
| 299-1270-134-940-000 | EXCEL-PRKDL AFTER SCHOOL | 18,361.50 | 989.75 | - | 17,371.75 | Rankin |
| 299-1270-176-952-000 | WY'EAST EXCEL AFTER SCHL | 11,619.50 | - | - | 11,619.50 | Rankin |
| 299-1284-607-860-000 | L. CHRISHAM KHAWAN | 1,561.00 | - | - | 1,561.00 | Running |
| 299-1290-011-919-000 | HRCCCF FAMILY SVC/GROUPS | 582.61 | - | - | 582.61 | Dalbey |
| 299-1290-017-927-000 | OR RTI PROJECT | 7,097.95 | - | - | 7,097.95 | Carloss |
| 299-1290-107-919-000 | HRCCCF FAMILY SVC/GROUPS | 595.00 | - | - | 595.00 | Moreland |
| 299-1290-115-919-000 | HRCCCF FAMILY SVC/GROUPS | 6,470.20 | - | - | 6,470.20 | Emmons |
| 299-1290-134-919-000 | HRCCCF FAMILY SVC/GROUPS | 2,368.78 | - | - | 2,368.78 | Hedberg |
| 299-1290-176-919-000 | HRCCCF FAMILY SVC/GROUPS | 3,365.77 | - | - | 3,365.77 | Braman Smith |
| 299-1292-608-846-000 | TEEN PARENT QRIS/WOU | 385.23 | - | - | 385.23 | Polkinghorn |
| 299-2122-107-877-000 | HRCCCF-HLAY | 38.18 | - | - | 38.18 | Moreland |
| 299-2122-119-877-000 | HRCCCF-HLAY | 323.93 | - | - | 323.93 | Beard |
| 299-2122-122-877-000 | HRCCCF-HLAY | 250.00 | - | - | 250.00 | Yasui |
| 299-2122-134-877-000 | HRCCCF-HLAY | 250.00 | - | - | 250.00 | Hedberg |
| 299-2122-170-877-000 | HRCCCF-HLAY | 500.00 | - | - | 500.00 | Newton |
| 299-2190-011-833-000 | RUTH JACKSON CODY FUND | 3,204.67 | - | - | 3,204.67 | Carloss |
| 299-2190-011-842-000 | CODY FAMILY FUND | 687.55 | - | - | 687.55 | Carloss |
| 299-2190-011-844-000 | GATHERER/NEEDY CHILD | 200.00 | - | - | 200.00 | Carloss |
| 299-2190-011-946-000 | NEEDY CHILD/CARLOSS | 215.35 | - | - | 215.35 | Carloss |
| 299-2212-011-845-000 | ED FOUNDATION AVID | 3,970.03 | - | - | 3,970.03 | Kirwan |
| 299-2219-011-764-000 | MEYER MEM TRUST EQUITY | 84,552.57 | 102,169.51 | 52,371.49 | (69,988.43) | Cooper |
| 299-2222-017-883-000 | CGESD GERLICK GRANT | 7.31 | - | - | 7.31 | Kirwan |
| 299-2240-011-733-000 | BOEING STEM HRV/MS 2017 | 3,668.41 | - | - | 3,668.41 | Emmons |
| 299-2510-011-000-000 | BUDGETING ACCOUNT | 918,440.70 | - | - | 918,440.70 | Buchanan |
| 299-2510-011-914-000 | D.O. POP FUND | 763.75 | - | 12.40 | 751.35 | Buchanan |
| 299-2510-011-961-000 | VAGLIENTI/BECKER | 500.00 | - | - | 500.00 | Emmons |
| 299-2510-115-961-000 | VAGLIENTI/ANGSTROM | 15.23 | - | - | 15.23 | Emmons |
| 299-2510-176-961-000 | VAGLIENTI/GETCHIS | 500.00 | - | - | 500.00 | Braman Smith |
| 299-2520-011-722-000 | PLAYWORKS | 2,700.00 | - | - | 2,700.00 | Buchanan |
| 299-2520-011-957-000 | AUTISM ASD/PPS/COL REGION | 2,473.00 | - | 382.00 | 2,091.00 | Carloss |
| 299-2542-134-765-000 | LIONS FIELD GRNT/PRKDL | 3,961.02 | - | - | 3,961.02 | Hedberg |
| 299-2543-122-802-000 | TRAIL BLAZER FOUNDATION | 7,000.00 | - | 7,000.00 | - | Yasui |
| 299-2640-011-931-000 | SAIF EAIP PROGRAM | 48.99 | - | - | 48.99 | Buchanan/Rebill |
| 299-2660-170-713-000 | JOY FOUNDATION-TECHNOLOGY | 968.69 | - | - | 968.69 | Newton |
| 299-3300-011-000-000 | BUDGETING ACCT | 120,545.86 | - | - | 120,545.86 | Buchanan |
| 299-5200-011-000-000 | BUDGETING ACCOUNT | 39,855.06 | - | - | 39,855.06 | Buchanan |
| Grand Total | | 3,120,392.59 | 109,823.61 | 123,805.89 | 2,886,763.09 | |

HRCSD

Fund 400 - Capital Projects

Cash and Investments

As of November 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 | Esitmated Yield |
|-----------------------------------|-------------------------|-----------------------|-------------------|-----------------------|-------------------|-----------------------------|--|----------------------------|
| State Treasurer's Investment Pool | No Rating | No Rating | N/A | Market Value | 7,067,241 | - | 7,067,241 | 2.34% |
| Total Investments | | | | | 7,067,241 | - | 7,067,241 | |