



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Financial Report as of March 31, 2020

The Summary of Revenue and Expenditures as of March 31, 2020, 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. Projections for 2019-20 fiscal year-end variances to the current year budget are shown on the report primarily for General Fund.

General Fund. The Summary of Revenue and Expenditures as of March 31, 2020, 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 March is \$41,863,911 and represents 84% of the budget, as shown on page 1.

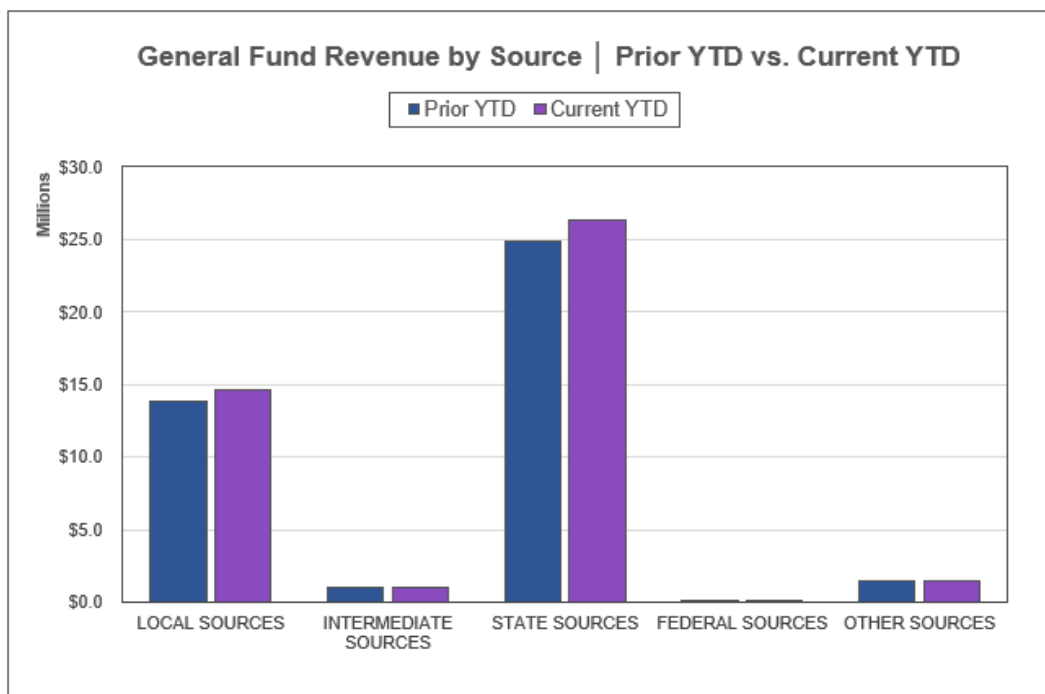
State School Fund Revenues. For 19-20, total State School Fund formula revenue through March is \$37,594,188 and represents 87% of the budget. Current year taxes of \$11,056,758 represent 95% of the budget with the largest collections in the months of October and November. The first half of the Common school fund revenue has been received. Federal forest fees revenue receipts are expected later in the year. State school fund revenues are projected to be \$44,313,125 with a positive revenue variance of \$1,000,996 per the current estimate from the Oregon Department of Education.

Other Operating Revenues. Local Option current year tax revenue through March is \$2,486,377 and represents 97% 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. Local option revenues are projected to be \$3,758,900 with a positive revenue variance of \$99,532.

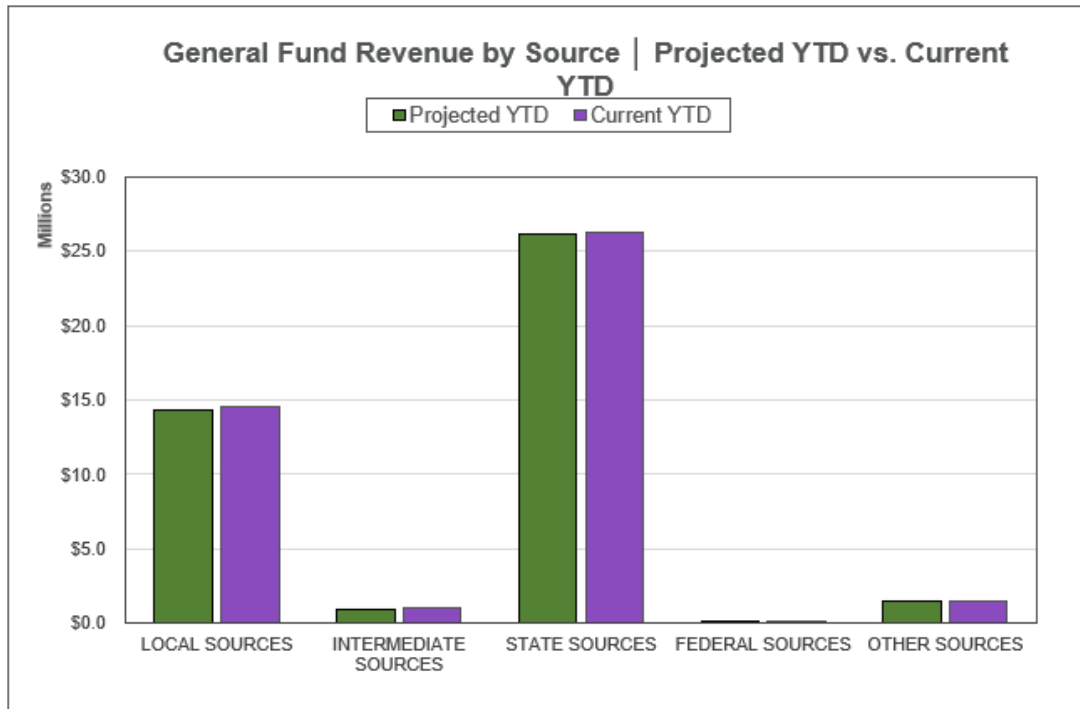
For 19-20, the Education Service District revenue budget of \$918,041 reflects the CGESD current local service plan estimates. Invoiced services revenue in the amount of \$357,226 was received for the months through January. The District invoices monthly and are generally paid the following month. Pass-through revenue in the amount of \$580,485 was received for the months through February. Education Service District revenues are projected to be \$1,738,618 with a positive variance of \$52,890 from the 2018-19 reconciliation payment.

In 19-20, other local revenue received through March is \$747,266 and represents 86% of the budget. Other local revenues are projected to be \$961,909 with a positive variance of \$88,009 from various sources.

Other state revenues are projected to be \$570,800 from the long-term care and treatment grant. Other federal revenues are projected to the \$3,248 with a negative variance of \$10,452 expected from reduced services to teen parents due to school closures and the change to distance learning effective April 13 as a result of Governor Brown's executive orders regarding COVID-19.



Projections shown in the Summary of Revenues and Expenditures report were produced using the District's five-year revenue trend data. Revenue projections forecast a positive variance of \$1,230,975 for the year. The following chart shows General Fund revenues by source with a comparison of projected year to date revenues to current year to date actual revenues.

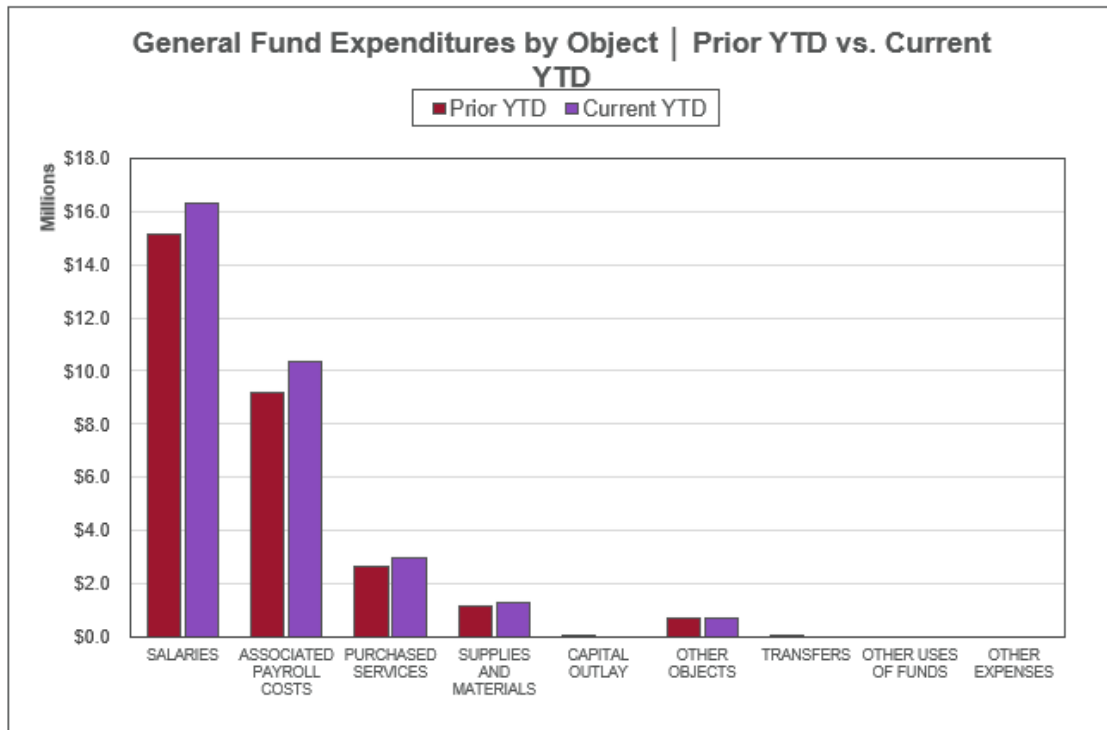


Top 10 General Fund Sources of Revenue (Year-to-Date)	
Unrestricted Grants-In-Aid	\$26,285,105.89
Ad Valorem Taxes Levied By District	\$11,309,081.86
Local Option Ad Valorem Taxes Levied By District	\$2,528,607.71
Interfund Transfers	\$1,448,113.00
Unrestricted Revenue	\$990,601.22
Interest On Investments	\$267,622.21
Miscellaneous	\$149,061.04
Fees Charged To Grants	\$121,154.69
Recovery Of Prior Years' Expenditure	\$69,047.77
Adult/Continuing Education Tuition	\$50,882.90
Percent of Total Revenues Year-to-Date	99.78%

Total General Fund Operating Requirements.

For 19-20, the total operating requirements budget is \$54,005,180. As of March 31, expenditures and encumbrances equal \$31,621,147 and \$16,672,348 respectively, representing 89 percent of the budget.

As shown on page 2, Instruction expenditures and encumbrances to date are 93% of the \$32,976,043 budget. Support Services expenditures and encumbrances to date are 85% 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. The year-to-date expenditure variances total \$5,711,684 from these objects: \$1,220,894 of salaries, \$1,266,474 of associated payroll costs, \$1,429,058 of purchased services. \$1,333,774 of supplies and materials, \$51,150 of capital outlay, \$30,256 of other goods and services and \$380,078 of unspent contingency. Expenditures by year by object classification are shown on pages 4 through 5. The following chart shows General Fund expenditures by object with a comparison of prior year to date expenditures to current year to date actual expenditures.



Projections shown in the Summary of Revenues and Expenditures report were produced using the District's five-year expenditure trend data and were modified by current estimates. Expense projections forecast a savings of \$814,585 for the year.

Top 10 General Fund Expenditures by Program (Year-to-Date)	
Regular Salaries	\$15,281,961.12
Public Employees Retirement System	\$4,808,420.06
Contractual Employee Benefits	\$4,152,523.92
Property Services	\$1,324,109.46
Social Security Administration	\$1,206,023.06
Consumable Supplies And Materials	\$873,369.11
Instructional, Professional And Technical Services	\$793,965.11
Additional Salary	\$588,270.76
Non-Instructional Professional And Technical Services	\$482,203.25
Nonpermanent Salaries	\$459,684.13
Percent of Total Expenditures Year-to-Date	94.78%

Other Financing Sources and Uses. In 19-20, the interfund transfer in from the Biennial Reserve Fund is \$1,448,113. Compensatory loss and sale of equipment provided \$6,955 of other financing sources.

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 late year-end adjustment of \$174.

Other Funds

Other Funds. All other funds are shown beginning on pages 7 through 22 with activity through March 31, 2020. 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 \$1,036,508 through March 31, 2020. These revenues and beginning fund balance of \$492,575 support operations of nutrition services. Per Governor Brown’s executive orders, the District has been distributing breakfast and lunches for students at mobile pick-up sites throughout the District and at five schools since the state-wide school closures began on March 16. With this change in food service operations and the requirement to continue paying employees, it is anticipated that with a decline in meals served and revenue, this fund will require a transfer to balance by year end. The projected interfund transfer from the General Fund is \$372,000.

Fund 204 Student Body Funds – 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 fiscal year.

Fund 205 Community Education – The community education program activity reflects a beginning fund balance of \$52,434, current local revenue of \$713,007, current state revenue of \$18,720 for the driver's education program, current expenses of \$819,506, with a current ending fund balance of (\$35,345). In addition, encumbrances total \$270,189 primarily from payroll and benefits. With the impacts of the state-wide school closures, a deficit of \$381,041 is projected at year end. The projected interfund transfer from the General Fund is \$381,041.

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.

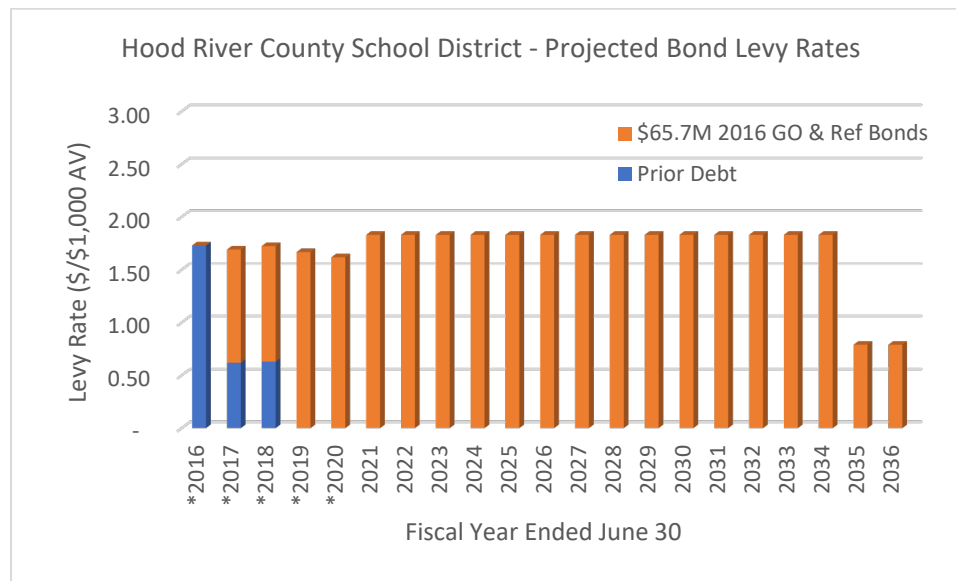
Fund 210 Unemployment Reserve – The Unemployment Reserve Fund beginning fund balance of \$387,248 provides resources to pay for expenditure activity of the District's Local Government Benefit Trust Fund and the quarterly unemployment premiums. Quarterly premiums paid to date equal \$21,998.

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 capital outlay expense budget of \$219,952 for school bus purchases. Planned bus purchases for the current year are for two 78-passenger buses with \$219,032 encumbered for these purchases. A pending adjustment to bus depreciation will reduce revenue by \$12,025 leaving a projected ending fund balance of \$5,957.

Funds 220-299 Grant Funds – Grant Funds revenue and expense activity is within budget appropriations limits with total revenue of \$3,069,792 and expenditures of \$3,439,851. The 19-20 beginning fund balance of \$804,090 was from 18-19 restricted ending fund balances. The March 31, 2020 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.

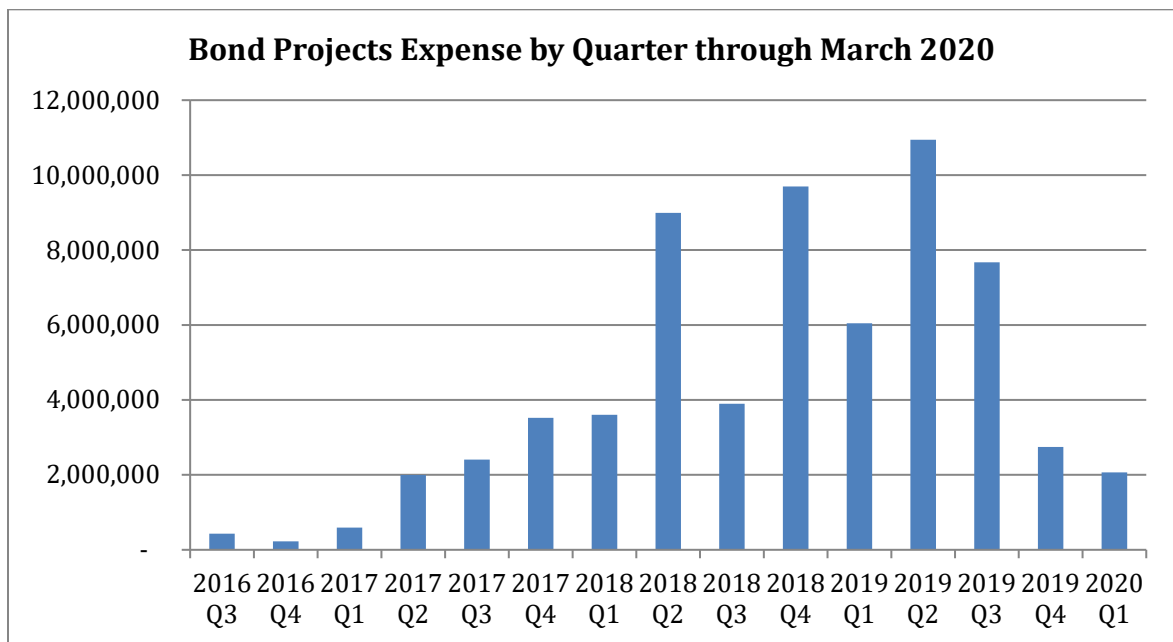
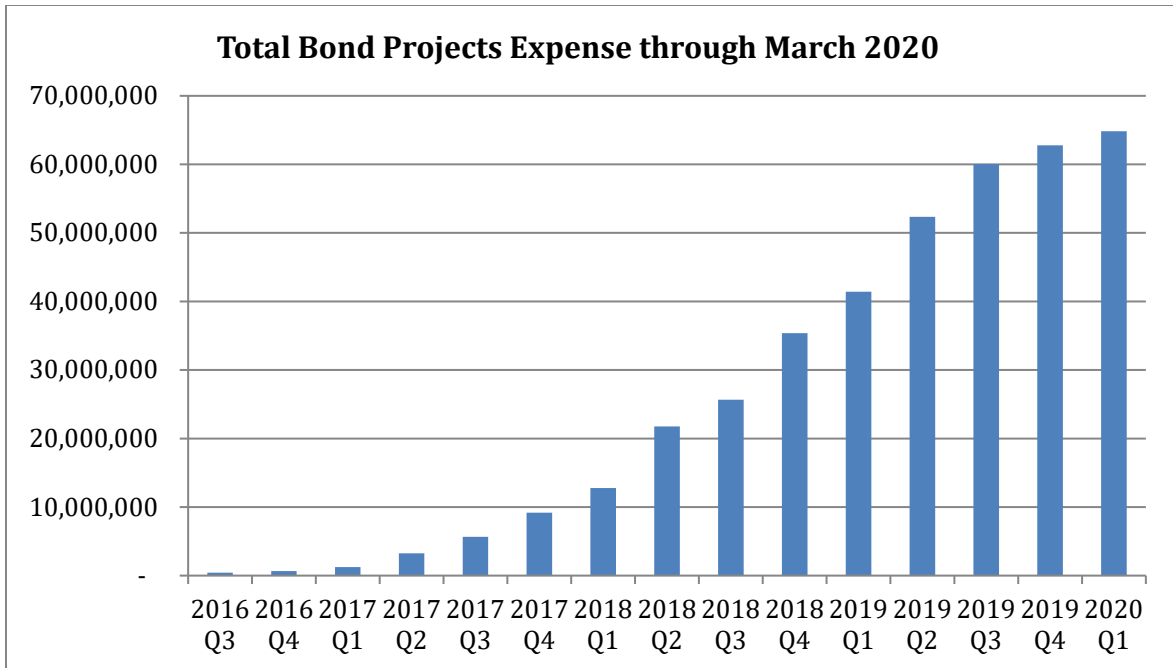
Fund 300 Debt Service – The Debt Service Fund beginning fund balance for 19-20 is \$372,351. For 19-20, year-to-date revenue of \$4,354,801 is from current and prior years' property tax revenue and interest; and represents 101% of the budget. Beginning fund balance and property tax revenue are both used 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. Debt service principal and interest payments are required on semi-annual due dates in December 2019 and June 2020. The ending fund balance is projected to be \$479,379.

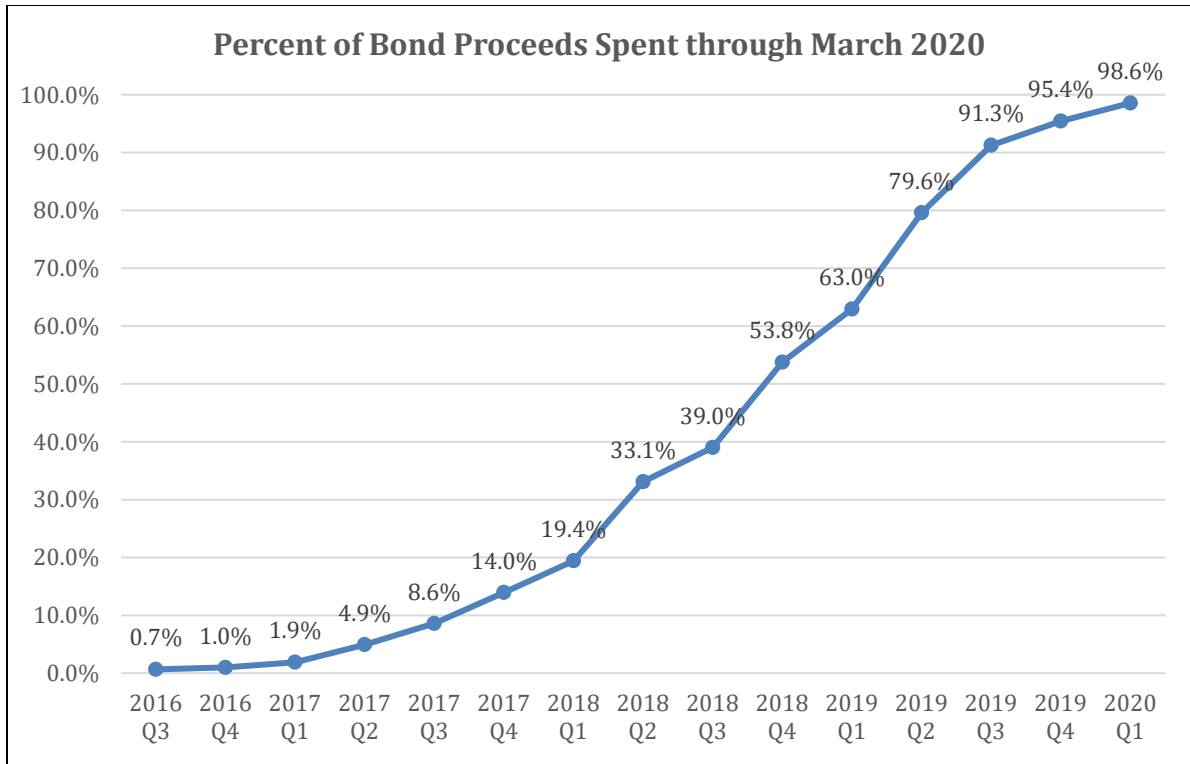
The General Obligation and Refunding Bonds, Series 2016, mature June 15, 2036. The following chart shows projected bond levy rates of the Series 2016 \$65.7 million bonds of \$1.83/\$1,000 AV for fiscal years 2021 through 2034 and \$0.79/\$1,000 AV for fiscal years 2035 and 2036. Actual levy rates are shown for fiscal years 2016 through 2020. Actual bond levy rates are calculated annually based on the County's current delinquency rates, actual debt service requirements, and debt service fund balance, if any.



Funds 4XX Capital Construction Funds – The summary of all capital construction funds shows a beginning fund balance of \$18,796,364, resources of \$475,981 and expenses and transfers of \$12,664,479 and an ending fund balance of \$6,656,345 as of March 31, 2020. 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 March 31, 2020, the District spent \$64,775,978, to support capital construction and improvements. equal to 98.5% of bond proceeds and exceeded the 85% spending requirement, as shown in the following charts.





As of March 31, 2020, the fair value of capital projects fund cash in the Oregon State Treasurer's Local Government Investment Pool (LGIP) is \$3,915,831 with a current yield of 2.08%.

- **Fund 401 Construction Excise Tax Fund** resources include receipts of \$153,437 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 \$127,516 were for the HRVHS CTE expansion project.
- **Fund 402 Energy Projects Fund** accounts for the District's SB 1149 resources of \$39,487. The balance of this fund is 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, apportion of which is 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. We are awaiting signatures on an amendment to the original agreement which will provide the landowner payments in lieu of the District construction obligation.

- **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 expenditures for Mid Valley Elementary School total \$13,232 for architectural and engineering services in preparation of issuing bid documents and preconstruction costs. The MVES project is scheduled to continue in the spring and summer 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 Oregon Schools Capital Improvement Matching Program** grant accounts for the 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 23. 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 with \$38,088 completed to date. 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 resulted 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 Net Employer Contribution Rates compared to 2017-19 Adopted Rates**

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

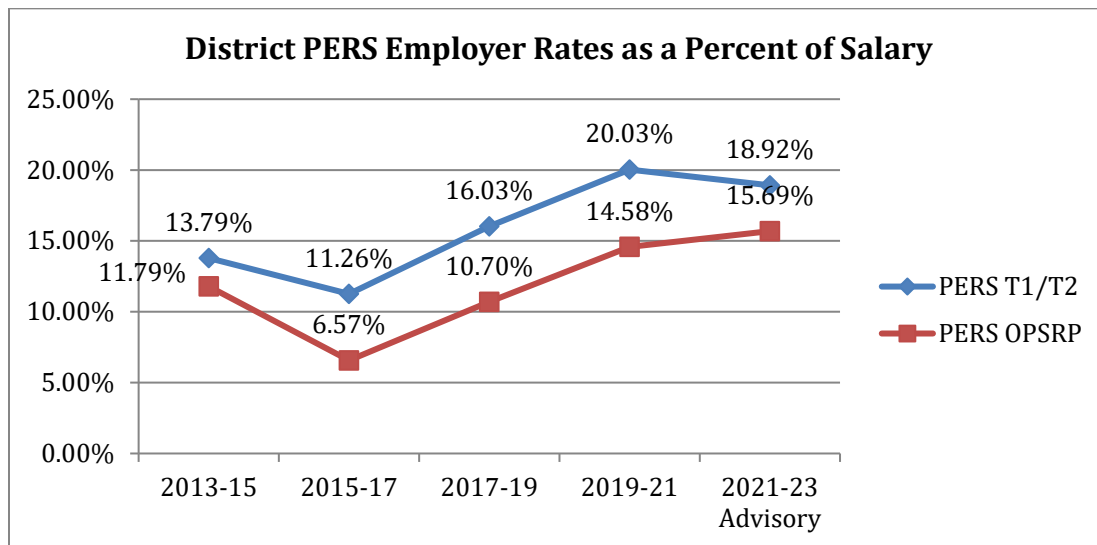
**Hood River County School District
Current Net Employer Contribution Rates compared to 2021-23 Advisory Rates**

Employee Membership Tier	2019-21 Adopted Rate	2021-23 Advisory Rate	Change to Contribution Rate	Percentage Change
Tier 1/Tier 2	20.03%	18.92%	(1.11%)	(5.5%)
OPSRP	14.58%	15.69%	1.11%	7.6%

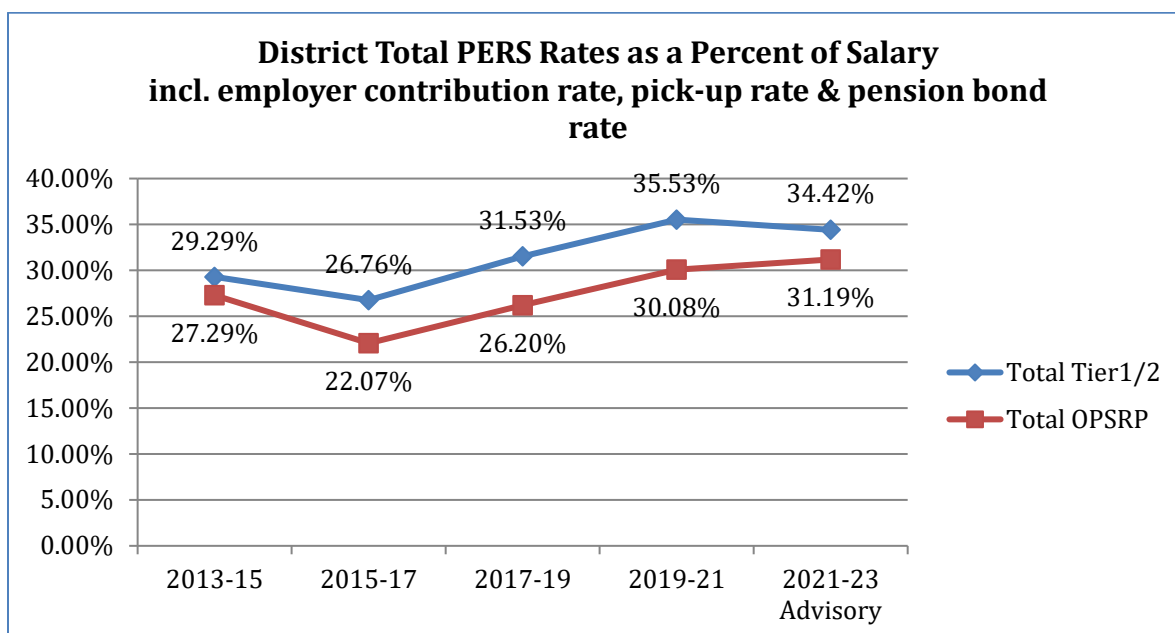
The following graph provides a historical look at the District's PERS employer contribution rates, the adopted rates for the 2019-21 biennium and 2021-23 advisory contribution rates. Employer contribution rates effective July 1, 2021 through June 30, 2023 will be calculated in the December 31, 2019 actuarial valuation. The advisory contribution rates reflect the benefit provisions in effect as of December 31, 2018, as modified by Senate Bill 1049 which was enacted in June 2019. The advisory contribution rates also reflect the Tier 1/Tier 2 re-amortization provisions of SB 1049 from 20 years to 22 years. Other changes related to the work after retirement provisions are not explicitly reflected in the advisory contribution rates but are expected to serve as an offset to employer contributions. The member redirect offset is (2.45%) for Tier 1/Tier 2 and is (0.70%) for OPSRP rates. More information about Senate Bill 1049 (2019) is available online at <https://www.oregon.gov/pers/EMP/Pages/SB1049.aspx> . There is a current court challenge to the latest legislative changes regarding the member contribution redirect and if this was overturned, COSA advises that PERS would immediately raise employer rates to compensate for that loss.

As reported by The Oregonian, the pension fund's publicly-traded stocks were down 24.5% year to date, erasing some \$6.7 billion in value. The PERS system's private equity and real estate investments won't reflect the market chaos until the end of June which are valued in quarterly appraisals, not daily market values. If the declines persist, they will eventually bring unprecedented increases in pensions cost for public employers but that won't likely take place until 2023. Read the [article](#), *Coronavirus market chaos slashes Oregon PERS investments by billions*, dated 3-18-2020.

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 of employee contribution rate and pension bond rate. The following chart provides historical, current and 2021-23 advisory contribution rate data of the District's total PERS rate as a percent of salary by member tier.



Budget Planning

2019-20 General Fund Budget

- The 2019-20 Adopted Budget included both the spending of one-time reserve funds and increased programming levels for students. (2019-20 Budget Message)
 - Spending down General Fund balance
 - Spending down the Reserve Fund balance
- With the anticipated passage of the Student Success Act, we began planning for the additional revenue with an eye towards expanding program levels for students during the 2020-21 school year. (2019-20 Budget Message)

General Fund	Current Budget	Projected	Variance
Operating Revenues			
State School Fund Resources	\$43,312,129	\$44,313,125	\$1,000,996
Local Option Revenues	3,659,368	3,758,900	99,532
ESD Revenues	1,685,728	1,738,618	52,890
Other Local Revenues	873,900	961,909	88,009
Other State Revenues	570,800	570,800	-
Other Federal Revenues	13,700	3,248	(10,452)
Total Operating Revenues	\$50,115,625	\$51,346,600	\$1,230,975

General Fund	Current Budget	Projected	Variance
Operating Requirements	\$54,005,180	\$52,437,554	\$1,567,626
Excess of Revenue Over/Under Expenditures	(3,889,555)	(1,090,954)	2,798,601

Transfer from Reserve Fund	1,448,113	1,448,113	-
Other Financing Sources from sales compensatory loss	-	6,955	6,955
Transfers Out	-	(753,041)	(753,041)
Net Change in Fund Balance	(2,441,442)	(388,928)	2,052,514
Beginning Fund Balance	6,982,656	6,982,830	174
Ending Fund Balance	\$4,541,214	\$6,593,902	\$2,052,688

2019-20 Biennial Reserve Fund

Established in 2015 to smooth effects of the state school fund distribution and for reserving funds to address future PERS rate increases

2019-20 Biennial Reserve Fund	Current Budget
Beginning fund balance 7-01-2019	\$4,765,247
Less transfer to General Fund equal to 2.9% of operating revenue	1,448,113
Ending fund balance 6-30-2020 equal to 6.6% of operating revenue	\$3,317,134

Budget Planning Work

- Projections of 2019-20 General Fund revenue and expenses using our forecasting tool
 - Five years of trend data
 - Trend data combined with YTD March 2020 actuals
 - Projection of year-end variances (greater than or less than current budget)
- Provide estimate of 2020-21 General Fund beginning fund balance resources
 - \$6,693,902 equal to 12.8% of projected operating revenue of 2019-20
- Develop assumptions

- Enrollment, SSF resources
- Other revenue impacts (low interest rates, impact to tuition revenue from closure, impact to grant activity and indirect cost revenue to GF)
- Impact of collective bargaining on salary and associated payroll costs
- Uncertainty to operations with school closures (Community education, decreased transportation expenses result in reduced Transportation Grant, reduced facility rental/lease revenue)
- PACE property & liability insurance +17%
- Workers compensation mod rate change from 1.18 to 1.21 due to claims experience
- Health insurance rates projected +4% to 5%
- Other
- Prepare draft budget as a starting point for development of proposed budget.
- Budget estimates adjusted to remove one-time budget items, increased costs or budget expansion (ie. Pre-K program funded for one year prior to SIA funding availability, large curriculum adoption in 2019-20)
- Allocate funding for estimated costs of employment agreements and new CBAs
- New programming for students primarily through SIA funding
- Changes to GF budgets (reallocating existing resources and/or identifying unused resources)

Hood River County School District
2019-2020 Federal_State Grants and Contracts
As of 3/31/20

Fund	Area	ODE Grant	SAN #	CFDA	Start Date	End Date	Status	Award \$	Claimed \$	Expend \$	Remain \$ v. Award	Administrator	Support
296	621	Fresh Fruit & Veggie 19-20 MVES	54814	10.582	10/01/19	09/30/20	Open	\$ 26,700	\$ 12,351	\$ 12,351	\$ 14,349	Heidi B	CM
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 B	CM
296	659	Fresh Fruit & Veggie 19-20 Parkdale	54887	10.582	10/01/19	09/30/20	Open	\$ 11,550	\$ 3,135	\$ 3,135	\$ 8,415	Heidi B	CM
251	000	Title IA - Formula 19-20	53284	84.010	07/01/19	09/30/20	Open	\$ 672,221	\$ 220,501	\$ 374,330	\$ 297,891	Neely K	JT
251	001	Title IA - Formula 18-19	50405	84.010	07/01/17	09/30/19	Closed	\$ 26,145	\$ -	\$ 26,145	\$ -	Neely K	JT
250	000	Title IC Migrant Regular School Program 19-20	53721	84.011	07/01/19	09/30/20	Open	\$ 532,709	\$ -	\$ 116,527	\$ 416,182	Neely K	JT
250	001	Title IC Migrant Regular School Program 18-19	49211	84.011	07/01/18	09/30/19	Closed	\$ 242,264	\$ 242,264	\$ 242,264	\$ -	Neely K	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 K	JT
255	000	Title IC Migrant Preschool Program 18-19	53736	84.011	07/01/19	09/30/20	Open	\$ 42,927	\$ -	\$ 36,270	\$ 6,657	Neely K	JT
296	656	Stride Academy Payment 2019	54446	84.011	10/07/19	11/30/19	Closed	\$ 6,593	\$ 6,593	\$ 6,593	\$ -	Patricia C	JT
231	000	Special Ed/IDEA Part B Section 611 19-20	53784	84.024	07/01/19	09/30/21	Open	\$ 609,523	\$ 399,590	\$ 399,590	\$ 209,932	Saundra B	UT
296	601	Extended Assessment 19-20	54664	84.027	07/01/19	09/30/20	Open	\$ 549	\$ -	\$ -	\$ 549	Anne C	UT
296	661	Special Ed/IDEA Part B Sec 611 Additional Flow-Thru 19-20	56666	84.027	07/01/19	09/30/21	Open	\$ 9,896	\$ 1,729	\$ 1,729	\$ 8,167	Anne C	UT
281	000	Carl Perkins Basic 19-20	52496	84.048	07/01/19	09/30/20	Open	\$ 36,205	\$ 20,546	\$ 20,931	\$ 15,274	Kyle R	CM
281	001	Carl Perkins Basic 18-19	48911	84.048	07/01/18	09/30/19	Closed	\$ 3,589	\$ -	\$ -	\$ 3,589	Kyle R	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 C	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 C	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 C	UT
296	654	PBIS Introductory Workshops 19-20	54144	84.173	08/01/19	09/30/20	Open	\$ 15,000	\$ 5,394	\$ 5,394	\$ 9,606	Anne C	UT
296	654	PBIS Introductory Workshops 18-19	49739	84.173	07/01/18	09/30/19	Closed	\$ 2,777	\$ 2,777	\$ 2,777	\$ -	Anne C	UT
263	000	21st Century Community Learning Centers (Excel) 19-20	54266	84.287	07/01/19	09/30/20	Open	\$ 503,986	\$ 106,757	\$ 188,333	\$ 315,653	Matt R	JT
263	001	21st Century Community Learning Centers (Excel) 18-19	49071	84.287	07/30/18	09/30/20	Closed	\$ 136,420	\$ 136,420	\$ 136,420	\$ -	Matt R	JT
258	000	Title III English Language Acquisition 19-20	53425	84.365	07/01/18	09/30/20	Open	\$ 96,282	\$ -	\$ 30,808	\$ 65,474	Neely K	JT
258	001	Title III English Language Acquisition 18-19	50252	84.365	07/01/18	09/30/19	Closed	\$ 21,803	\$ 21,803	\$ 21,803	\$ -	Neely K	JT
257	000	Title IIA Teacher Quality Grant (HQ) 19-20	53546	84.367	07/01/19	09/30/20	Open	\$ 116,717	\$ -	\$ 53,503	\$ 63,214	Neely K	JT
257	001	Title IIA Teacher Quality Grant (HQ) 18-19	49323	84.367	07/01/18	09/30/19	Closed	\$ 36,436	\$ 36,436	\$ 36,436	\$ -	Neely K	JT
254	000	Title IVA Student Support and Academic Enrichment 19-20	54536	84.424	07/01/19	09/30/20	Open	\$ 32,249	\$ -	\$ 8,521	\$ 23,728	Neely K	JT
254	001	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 K	JT
296	643	Farm to School Base AY21 Formula	56175	GF	07/01/19	06/30/21	Open	\$ 37,203	\$ 11,897	\$ 11,897	\$ 25,306	Heidi B	CM
296	644	Career Pathways Engineering Mechanics	55603	GF	09/01/19	06/30/21	Open	\$ 4,244	\$ 4,182	\$ 4,182	\$ 62	Kyle R	CM
296	645	Career Pathways Agriculture General	55602	GF	09/01/19	06/30/21	Open	\$ 45,000	\$ 31,815	\$ 31,815	\$ 13,185	Kyle R	CM
296	650	Career Pathways Media	55604	GF	09/01/19	06/30/21	Open	\$ 4,494	\$ -	\$ -	\$ 4,494	Kyle R	CM
265	000	High School Success	53040	OF	07/01/19	06/30/21	Open	\$ 1,134,684	\$ 667,415	\$ 667,415	\$ 467,268	Neely K	UT
296	xxx	TAP-Environmental Hazard Assessment	52930	OF	07/01/19	12/31/20	Open	\$ 25,000	\$ -	\$ -	\$ 25,000	Saundra B	UT

Fund	Area	Contracts	Contract #	Agency	Start Date	End Date	Status	Award \$	Invoiced \$	Expend \$	Remain \$ v. Ktrc	Administrator	Support
100	000	LTCT 19-20 State Sch & Gen Fund (State)	12294	ODE	07/01/19	06/30/20	Open	\$ 570,800	\$ -	\$ -	\$ 570,800	Saundra B	UT
205	013	Eaglets PreSchool Program	4RELH	4RIVERS	07/01/19	06/30/20	Open	\$ -	\$ -	\$ 16,868	\$ (16,868)	Amy M	UT
232	000	Early Intervention/Early Childhood Spec Ed	1920021	DDSD	07/01/19	06/30/20	Open	\$ 787,368	\$ 480,476	\$ 480,476	\$ 306,892	Anne C	UT
283	000	YTP Youth Transition Program	154192	DHS	07/01/19	06/30/21	Open	\$ 78,311	\$ 49,019	\$ 49,019	\$ 29,292	Rich P	UT
286	000	EI Medicaid	IGA	DHS	07/01/19	06/30/20	Open	\$ 187,263	\$ 10,501	\$ 10,501	\$ 176,763	Anne C	UT
287	000	School Age Medicaid	IGA	DHS	07/01/19	06/30/20	Open	\$ 155,974	\$ 54,885	\$ 54,885	\$ 101,090	Anne C	UT
296	620	LTCT 19-20 Title ID (Federal)	12294	ODE	07/01/18	06/30/20	Open	\$ 14,600	\$ -	\$ 14,600	\$ -	Saundra B	UT
296	631	LTCT 19-20 IDEA (Federal)	12294	ODE	07/01/18	06/30/20	Open	\$ 5,100	\$ -	\$ 5,100	\$ -	Saundra B	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 B	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 B	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 B	UT
404	000	Seismic Rehabilitation Grant Program - SRGP	SC1615 SC17025 SC1807	IFA	07/01/18	12/30/19	Open	\$ 1,864,690	\$ 10,390	\$ 16,074	\$ 1,848,617	Saundra B	UT

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ORGANIZATION	ORGANIZATION TITLE	Sum of BUDGET	Sum of ENCUMBRANCES OUTSTANDING	Sum of YEAR TO DATE EXP	Sum of AVAILABLE BALANCE	ADMIN
295-1111-122-A84-000	WAITS EWALD MCMILLEN 2020	1,019	-	-	1,019	Yasui
295-1111-122-A85-000	OWENS TREJO ET AL 2020	4,800	-	-	4,800	Yasui
295-1111-122-A86-000	PETERSON 2020	1,750	-	-	1,750	Yasui
295-1111-122-A87-000	REFFETT WAITS CARTER 2020	737	-	-	737	Yasui
295-1111-134-A89-000	WILEY REILLY ET AT 2020	2,650	2,650	-	0	Hedberg
295-1111-134-A90-000	SPAULDING ET AL 2020	2,864	-	677	2,186	Hedberg
295-1111-134-A91-000	MARIKA SMITH 2020	650	-	492	158	Hedberg
295-1111-170-A66-000	DELL 2019	126	-	126	-	Newton
295-1111-170-A96-000	LEAH YOST 2020	2,000	-	-	2,000	Newton
295-1111-170-A97-000	RUTLEDGE FARRL ET AL 2020	2,028	-	1,432	596	Newton
295-1121-115-A47-000	C. ESTES 2019	1,181	-	1,181	-	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	1,223	-	1,223	-	Emmons
295-1121-115-A51-000	NORTON HASPELA ET AL 2019	1,637	-	1,637	-	Emmons
295-1121-115-A52-000	PARSON WISH 2019	930	-	930	-	Emmons
295-1121-115-A73-000	EMMONS MARTINZ COOPR 2020	3,000	-	-	3,000	Emmons
295-1121-115-A75-000	PARSON WISH 2020	1,925	-	-	1,925	Emmons
295-1121-115-A76-000	BETTY BORG 2020	1,457	-	-	1,457	Emmons
295-1121-115-A77-000	UNTALAN 2020	1,593	-	-	1,593	Emmons
295-1121-176-A70-000	NELSN KOHNR ARECHAGA 2019	355	-	355	-	Braman Smith
295-1121-176-A71-000	GETCHIS SHARFENBERG 2019	1,853	-	1,853	-	Braman Smith
295-1121-176-A72-000	NORCRSS MUSIC IN SCH 2019	1,435	-	1,435	-	Braman Smith
295-1121-176-A92-000	TESS MISA 2020	239	-	-	239	Braman Smith
295-1121-176-A93-000	CRAMER NELSEN ET AL 2020	2,278	-	-	2,278	Braman Smith
295-1121-176-A94-000	NORCROSS 2020	1,629	-	1,107	522	Braman Smith
295-1121-176-A95-000	DICHTER 2020	1,352	-	-	1,352	Braman Smith
295-1131-608-A54-000	APLAND APLAND JONES 2019	1,242	-	1,242	-	Polkinghorn
295-1131-608-A57-000	DURAND BIRDSL IVERSEN 201	329	-	329	-	Polkinghorn
295-1131-608-A59-000	GERLICK 2019	1,795	-	1,795	-	Polkinghorn
295-1131-608-A60-000	HOLT 2019	614	-	614	-	Polkinghorn
295-1131-608-A74-000	BLACKMN DALBEY ET AL 2020	12,000	-	12,000	-	Polkinghorn
295-1131-608-A78-000	MALAK GERLICK BIRDSL 2020	6,000	-	-	6,000	Polkinghorn
295-1131-608-A79-000	KATHRYN DAVIS 2020	1,945	-	-	1,945	Polkinghorn
295-1131-608-A80-000	GOODE 2020	594	-	-	594	Polkinghorn
295-1131-608-A81-000	DURAND BIRSELL IVRSN 202	900	-	-	900	Polkinghorn
295-1131-608-A82-000	KATHRYN YASUI 2020	300	-	300	-	Polkinghorn
295-1131-608-A83-000	LAWSON 2020	2,000	-	-	2,000	Polkinghorn
295-1260-017-A88-000	HOLT 2020	2,000	-	-	2,000	Carloss
295-1284-607-A53-000	LYON KAMERER WALKER	1,279	-	1,279	-	Running
298-1121-115-415-000	FENNER FOUNDATION DONATE	613	-	304	310	Emmons
298-1121-115-511-000	WARREN MILLER FILM	1,866	-	-	1,866	Emmons
299-1111-011-000-000	BUDGETING ACCOUNT	567,961	-	-	567,961	Buchanan
299-1111-011-829-000	OEA OR ED ASSOCIATION	203	-	508	(305)	Buchanan Rebill
299-1111-011-953-000	MISC PAYROLL FOR INVOICE	257	-	528	(271)	Buchanan Rebill
299-1111-107-722-000	PLAYWORKS CASCADE LOCKS	2,239	-	638	1,601	Moreland
299-1111-107-728-000	NORTHWEST HEALTH FND	473	-	15	458	Hassel
299-1111-107-760-000	HRCEF FIELD TRIP GRANT	432	-	-	432	Moreland
299-1111-107-799-000	TCR5-FIFE DONATION	54	-	30	24	Moreland
299-1111-107-966-000	C. LOCKS OTHER DONATIONS	254	-	-	254	Moreland
299-1111-119-722-000	PLAYWORKS MAY STREET	3,340	-	419	2,921	Beard

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299-1111-119-760-000	HRCEF FIELD TRIP GRANT	2,968	-	-	2,968	Beard
299-1111-119-882-000	TURLEY CGESD STEM	1,800	-	1,800	-	Beard
299-1111-122-722-000	PLAYWORKS MID VALLEY	2,322	-	-	2,322	Yasui
299-1111-122-755-000	MV ARTS-NORTHERN TRUST	216	-	-	216	Yasui
299-1111-122-760-000	HRCEF FIELD TRIP GRANT	5,396	-	-	5,396	Yasui
299-1111-122-771-000	HRCCCF COMM PARTNERSHIP	20,938	-	17,944	2,994	Yasui
299-1111-122-802-000	TRAIL BLAZER FOUNDATION	2,884	-	2,800	84	Yasui
299-1111-122-805-000	MID VALLEY DONATIONS	40	-	-	40	Yasui
299-1111-134-722-000	PLAYWORKS PARKDALE	3,244	-	78	3,165	Hedberg
299-1111-134-760-000	HRCEF FIELD TRIP GRANT	1,690	-	-	1,690	Hedburg
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	7,602	-	-	7,602	Hedberg
299-1111-134-890-000	CGESD PARKDALE LEGO	1,000	-	1,000	-	Hedberg
299-1111-134-949-000	UNSUNG HEROS/D. GOE	1,459	-	429	1,030	Hedberg
299-1111-134-963-000	NW HEALTH FND-HASSELL	1,613	-	1,360	253	Hedberg
299-1111-140-929-000	LIONS OUTDOOR LEARNING PG	614	-	-	614	Carloss
299-1111-170-722-000	PLAYWORKS WESTSIDE	2,261	-	728	1,533	Newton
299-1111-170-724-000	CGESD ANDERSON CODING	493	-	242	251	Newton
299-1111-170-760-000	HRCEF FIELD TRIP GRANT	2,158	-	-	2,158	Newton
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	-	1,217	5,737	Osborne
299-1121-011-870-000	OSBA NEEDEY BRADY FUNDS	390	336	55	(1)	Carloss
299-1121-011-953-000	MISC PAYROLL FOR INVOICE	666	-	985	(319)	Buchanan Rebill
299-1121-115-760-000	HRCEF FIELD TRIP GRANT	3,238	-	-	3,238	Emmons
299-1121-115-779-000	VAGLIENTI HRMS DONATION	11,365	-	1,290	10,075	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	-	144	11,617	Emmons
299-1121-115-874-000	HRMS MISC DONATIONS	951	-	-	951	Emmons
299-1121-115-880-000	OREGON ROBOTICS-ORTOP	1,500	-	-	1,500	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	-	557	(516)	Emmons
299-1121-115-986-000	PIKA GRANT-OSTA DIACK	1,700	-	768	932	Emmons
299-1121-176-716-000	WYMS BIKE TRAIL DONATIONS	3,000	-	-	3,000	Braman Smith
299-1121-176-760-000	HRCEF FIELD TRIP GRANT	4,118	-	-	4,118	Braman Smith
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	-	2,633	8,623	Braman Smith
299-1121-176-972-000	OR ROBOTICS TOURN WYEAST	356	-	-	356	Braman Smith
299-1121-176-985-000	CGESD GETCHIS STEM GRANT	1,800	-	24	1,776	Braman Smith
299-1122-115-926-000	HRMS HERITAGE/CULTURAL	190	-	84	106	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

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299-1131-608-778-000	PSU CONFUCIUS	20,322	-	5,868	14,454	Polkinghorn
299-1131-608-819-000	HRV/MISC REV	649	-	-	649	Polkinghorn
299-1131-608-840-000	HRV LIBRARY DONATIONS	100	-	-	100	Polkinghorn
299-1131-608-848-000	PROVIDENCE ICE MACHINE	2,300	-	-	2,300	Polkinghorn
299-1131-608-852-000	HRV ASPIRE PARTNERSHIP	2,800	-	-	2,800	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	12,234	46	12,429	(241)	Polkinghorn
299-1131-608-975-000	CGESD LYON ALT SCH STEM	1,000	-	1,000	0	Polkinghorn
299-1131-608-989-000	CGESD FOLEY WOMEN STEM	22	-	-	22	Polkinghorn
299-1132-011-761-000	TENNIS COURT UPGRADES	40,244	-	320	39,924	Kerr/Buchanan
299-1132-608-812-000	HRV ACTIVITIES	3,112	-	3,112	-	Polkinghorn
299-1132-608-862-000	LIONS FIRE HOUSE PROJECT	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	-	27,069	20,858	Carloss
299-1250-017-794-000	CGESD EXTENDED ASSMT	1,050	-	-	1,050	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	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	11,806	-	-	11,806	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
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	-	35	653	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	152,840	-	84,553	68,287	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	596,413	-	-	596,413	Buchanan
299-2510-011-914-000	D.O. POP FUND	834	-	110	724	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	-	123	377	Braman Smith
299-2520-011-722-000	PLAYWORKS	2,700	-	-	2,700	Buchanan

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299-2520-011-957-000	AUTISM ASD/PPS/COL REGION	2,473	-	1,378	1,095	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	14,221	-	-	14,221	Buchanan
299-5200-011-000-000	BUDGETING ACCOUNT	39,855	-	-	39,855	Buchanan
Grand Total		1,998,120	3,032	214,062	1,781,027	