



Financial Report as of June 30, 2020 and October 31, 2020

The Summary of Revenue and Expenditures as of June 30, 2020 and October 31, 2020, is organized by fund and function with budget variances for the current fiscal year to date and includes audited actuals for the 2018-19 fiscal year. For 2019-20 and for 2020-21, the report includes the adopted and current budget as amended. Year-to-date actuals and encumbrances follow in the next columns with variances and percent of budget for the 2019-20 and 2020-21 fiscal years. Projections for 2020-21 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 June 30, 2020, provides fiscal year-to-date financial data as follows.

The first report view on page 1:

- 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 2 provides expenditures summarized by object classification.

General Fund Summary

Total Operating Revenue. For 2019-20, total operating revenue through June is \$51,475,987 and represents 100% of the budget, as shown on page 1.

State School Fund Revenues. For 2019-20, total State School Fund formula revenue is \$44,331,593 and represents nearly 100% of the budget. Of the unfavorable variance of \$99,975, current and prior year property taxes account for \$90,098. The remaining variances are from State School Fund General Support, Federal Forest Fees, Common School Fund and payments in lieu of property taxes.

Other Operating Revenues. For 2019-20, Local Option current and prior year tax revenue is \$2,595,239 and \$60,491, respectively, and represents 100% of the budget. The Local Option Equalization (LOE) grant revenue total of \$1,106,228 included the 2019 LOE grant award of \$547,692 along with the 2020 LOE

grant of \$558,536. 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. Local Option revenues totaled \$3,761,958 representing 100% of the 2019-20 budget.

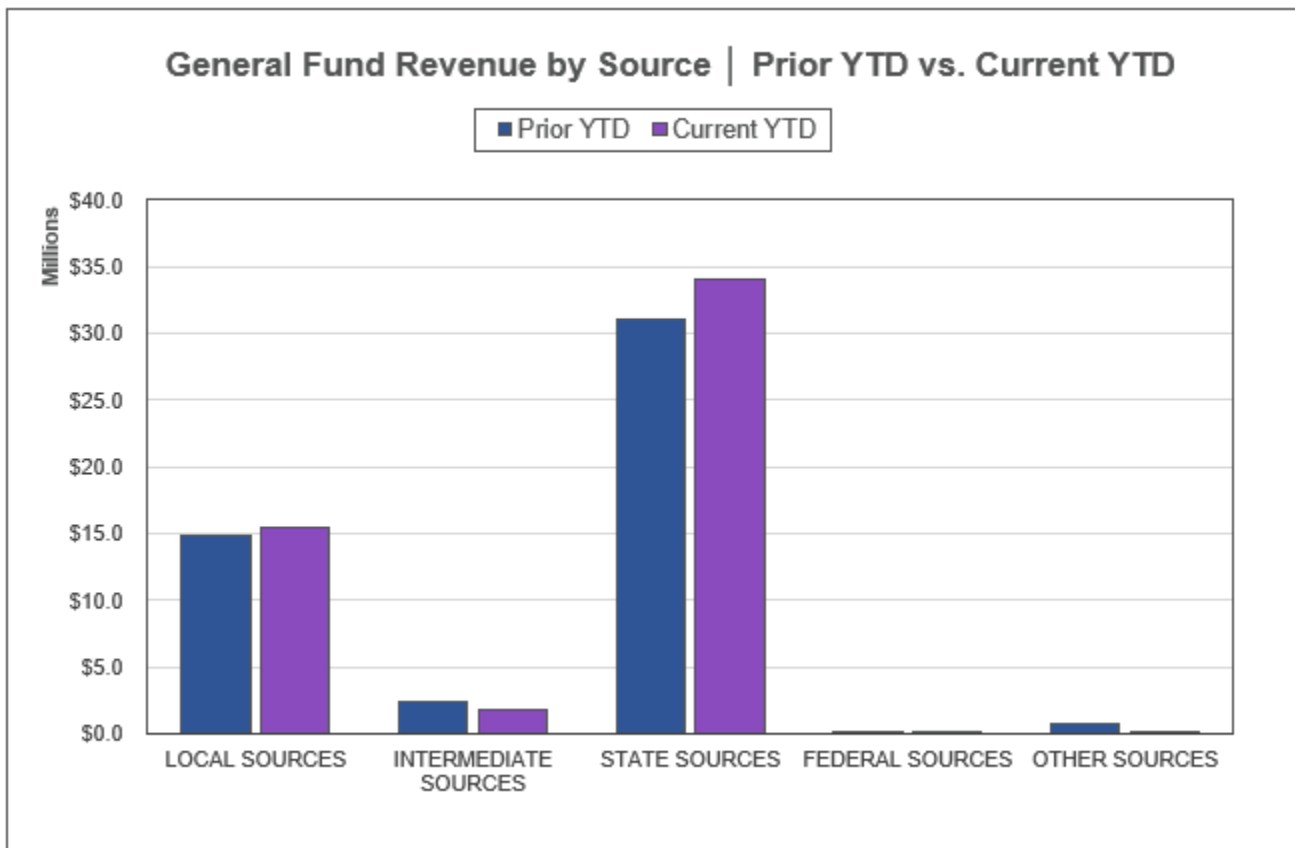
For 19-20, the Education Service District revenue was \$1,773,463 and reflects the CGESD current local service plan estimates through June and the 18-19 year reconciliation payment. The total CGESD revenue was 102% of the budget.

In 2019-20, other local revenue received through June is \$940,152 and represents 93% of the budget. Of the variances, the most significant is interest income which is 82% of the budget due to lower interest rates and the E-Rate Recovery which is now recorded as federal revenue.

Other state revenues are the \$570,800 from the long-term care and treatment grant and \$25,600 from the high cost disability grant. Other federal revenues are \$6,229 from the Teen Parenting grant and \$66,192 of E-Rate Recovery.

The total operating revenue unfavorable variance is \$67,104 and represents 0.13% of the budget.

The following chart shows General Fund revenue by source with a comparison of prior year (2018-19) to current year (2019-20). State sources of revenue had the largest gain over the prior year equal to \$3,024,990.



The following chart shows the top ten General Fund sources of revenue in 2019-20.

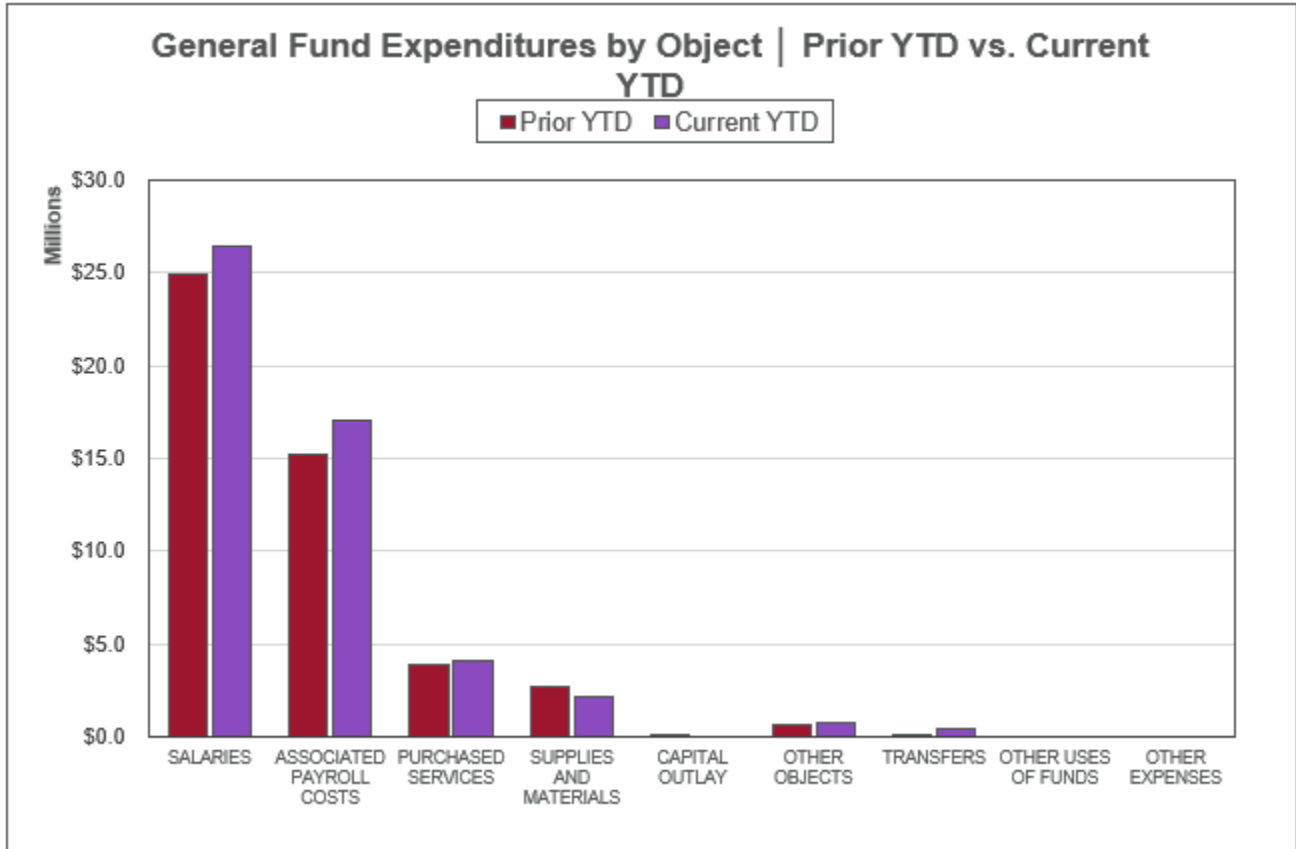
Top 10 General Fund Sources of Revenue (Year-to-Date)	
Unrestricted Grants-In-Aid	\$33,458,364.75
Ad Valorem Taxes Levied By District	\$11,874,910.48
Local Option Ad Valorem Taxes Levied By District	\$2,655,730.21
Unrestricted Revenue	\$1,773,463.00
Restricted Grants-In-Aid	\$596,399.80
Interest On Investments	\$324,871.45
Fees Charged To Grants	\$234,442.78
Miscellaneous	\$188,901.11
Revenue In Lieu Of Taxes	\$104,545.69
Grants-In-Aid From The Federal Government Through Other Intermediate Agencies	\$66,192.00
Percent of Total Revenues Year-to-Date	99.60%

Total General Fund Operating Requirements.

For 2019-20, the total operating requirements budget is \$52,356,002. As of June 30, expenditures equal \$50,352,893, representing 96 percent of the budget. The total operating requirements favorable variance is \$2,003,109 and is comprised of favorable variances from Instruction and Support Services of \$786,683 and \$1,216,426, respectively.

As shown on page 1, 2019-20 Instruction expenditures are 98% of the \$32,247,258 budget. Support Services expenditures are 94% of the \$19,845,301 budget. The semi-annual Debt Service redemption of principal and interest payments from the general fund total \$263,443 for the year equal to 100% of the budget.

Expenditures by Object Classification. As shown on page 2, the year-end expenditure variances total \$2,385,557 from these objects: \$463,717 of salaries, \$467,308 of associated payroll costs, \$592,536 of purchased services. \$434,738 of supplies and materials, \$13,326 of capital outlay, \$31,484 of other goods and services and \$382,448 of transfers to the Nutrition Services Fund. Contingency was reduced to zero in a supplemental budget at the end of the fiscal year. Expenditures by year by function are shown on pages 4 and 5. Expenditures by year by object classification are shown on pages 6 through 8. School closures due to the COVID-19 pandemic and the subsequent change to comprehensive distance learning impacted the District’s budget in a variety of ways. Some savings were realized in the budget. Transfers to the Nutrition Services Fund and to the Community Education Fund helped make up for lost revenue due to the closures. The following chart shows General Fund expenditures by object with a comparison of prior year (2018-19) to current year (2019-20).

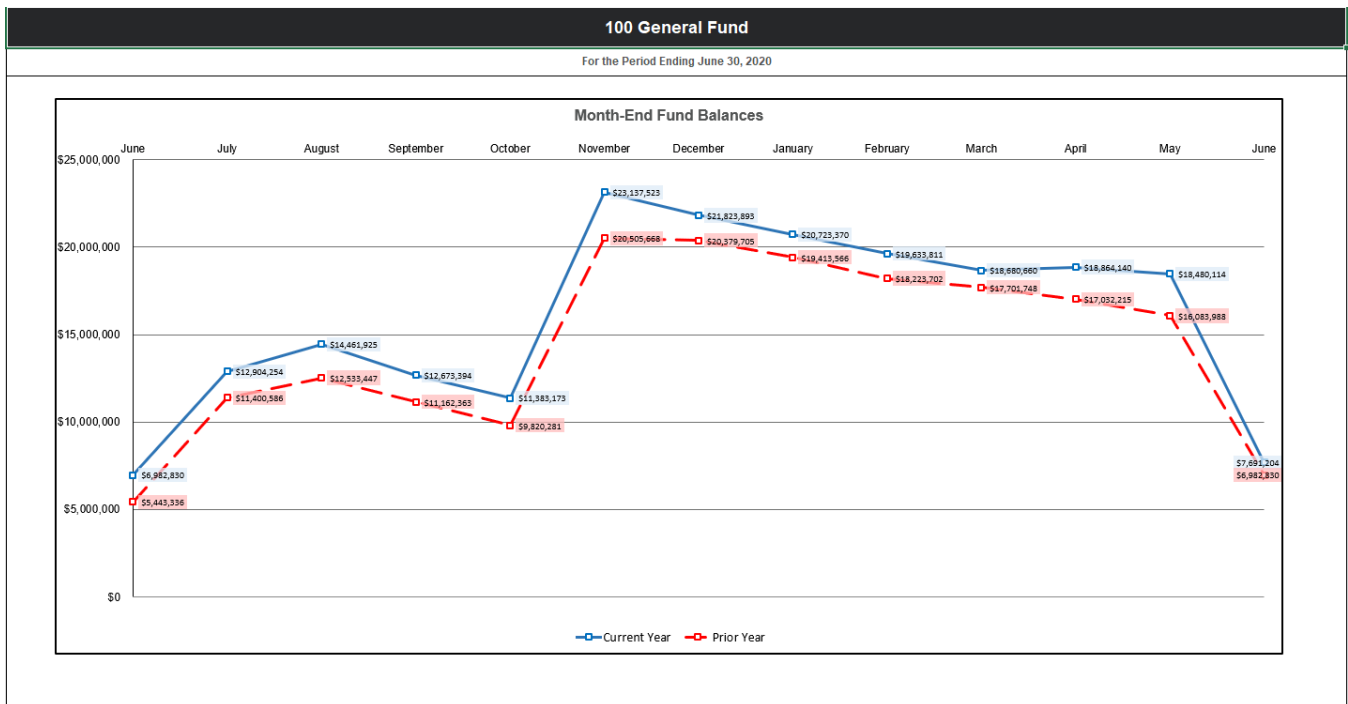


The following chart shows the top ten General Fund expenditures in 2019-20.

Top 10 General Fund Expenditures by Program (Year-to-Date)	
Regular Salaries	\$25,004,317.49
Public Employees Retirement System	\$7,955,151.22
Contractual Employee Benefits	\$6,844,642.86
Social Security Administration	\$1,948,683.84
Property Services	\$1,756,601.37
Consumable Supplies And Materials	\$1,155,464.23
Instructional, Professional And Technical Services	\$1,111,725.37
Additional Salary	\$859,870.29
Non-Instructional Professional And Technical Services	\$709,906.05
Nonpermanent Salaries	\$537,149.13
Percent of Total Expenditures Year-to-Date	94.31%

Other Financing Sources and Uses. In 2019-20, the interfund transfer in from the Biennial Reserve Fund was budgeted as \$1,448,113 and was not needed, as shown on page 1. Compensatory loss and sale of equipment provided \$6,955 of other financing sources. Interfund transfers out provided a favorable variance of \$382,448 from the smaller transfer required by the Nutrition Services Fund.

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. The 2019-20 ending fund balance is \$7,691,204 and provides a favorable variance of \$870,340 as compared to the budgeted ending fund balance of \$6,820,864. The following chart shows month-end fund balance for the 2018-19 and 2019-20 fiscal years demonstrating the similarity of monthly fund balance trends.



For 2020-21, the beginning fund balance of \$7,691,204 is \$1,097,302 more than the adopted budget of \$6,593,902. The approved supplemental budget raised the current beginning fund balance budget to \$7,655,576 and appropriated \$524,609 leaving \$537,065 to be added to the amount reserved for future expenditure.

Other Funds

Other Funds. All other funds are shown beginning on pages 9 through 23 with activity through June 30, 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 \$1,688,406 through June 30, 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 was anticipated that with a decline in meals served and revenue, this fund would require a transfer to balance by year end. The interfund transfer from the General Fund is \$21,673 to support the operation.

Fund 204 Student Body Funds – For 2019-20, the beginning fund balance of \$591,562 and revenue of \$849,845 provided resources to support the purchase of \$930,931 in supplies and materials leaving an ending fund balance of \$510,476 to carry forward to 2020-21.

Fund 205 Community Education – The community education program activity reflects a beginning fund balance of \$52,434, local revenue of \$699,567, state revenue of \$18,720 for the driver’s education program, current expenses of \$1,103,234, with an ending fund balance of \$67,487 after the approved interfund transfer from the General Fund of \$400,000 was recorded to balance the fund and provide a balance forward to pay for some expenses and refunds going forward into the 2020-21 fiscal year when the program was placed on hold with the exception of the driver’s education program.

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 2019-20 beginning fund balance is \$4,765,247. In 2019-20, the budgeted transfer to the General Fund was reversed, leaving an ending fund balance of \$4,765,247 equal to 9.3% 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 equal \$29,523. This fund is pending the final transaction to record the results of the Trust fund for the fiscal year. The statement is generally received from the State in mid-November for fiscal year ending June 30, 2020.

Fund 212 Bus Replacement Fund – The Bus Replacement Fund accounts for the state school fund revenue of \$182,058 for bus depreciation, beginning fund balance of \$45,570 and capital outlay expense budget of \$220,280 for school bus purchases. Two 78-passenger buses were purchased in 2019-20. The ending fund balance of \$7,349 will carry forward to 2020-21 to provide resources for future bus purchases along with the annual depreciation received from the State.

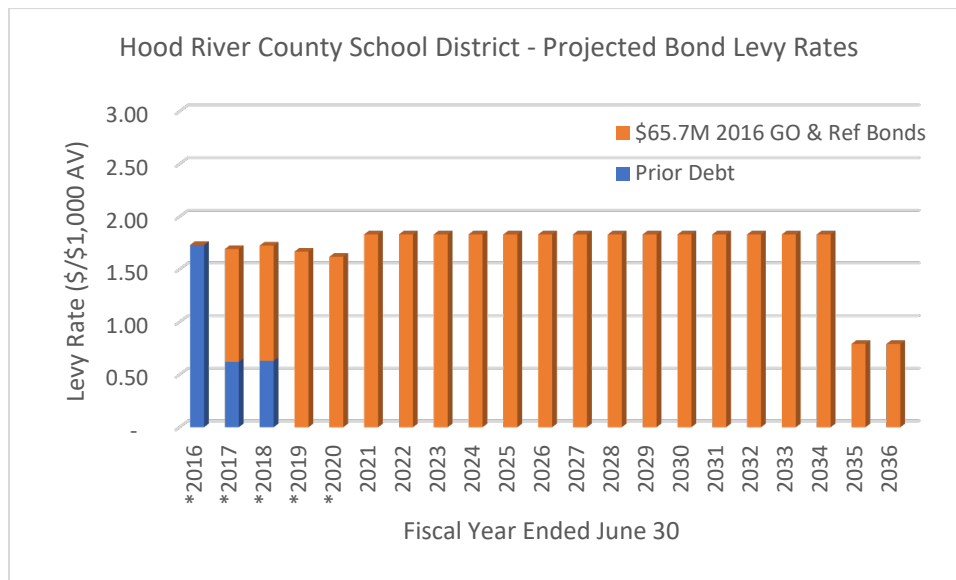
Funds 220-299 Grant Funds – Grant Funds revenue and expense activity is within budget appropriations limits with total revenue of \$5,498,864 and expenditures of \$5,349,748. The 2019-20 beginning fund balance of \$804,090 was from 2018-19 restricted ending fund balances. The restricted ending fund balance of \$953,206 is carried forward to 2020-21.

The October 31, 2020 report of 2020-21 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 2019-20 is \$372,351. For 19-20, revenue of \$4,613,652 is from current and prior years’ property tax revenue and interest; and represents 102% of the budget. Beginning fund balance and property tax revenue are both used to offset property tax levies. Actual 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 \$560,603.

For 2020-21, Debt service principal and interest payments total \$4,572,700.

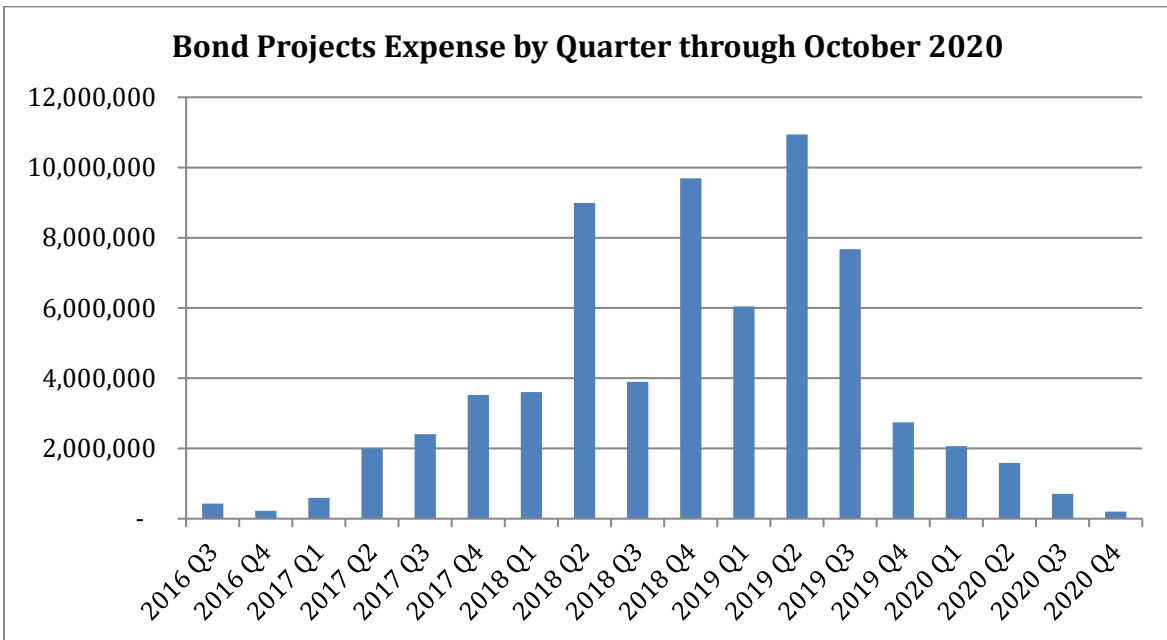
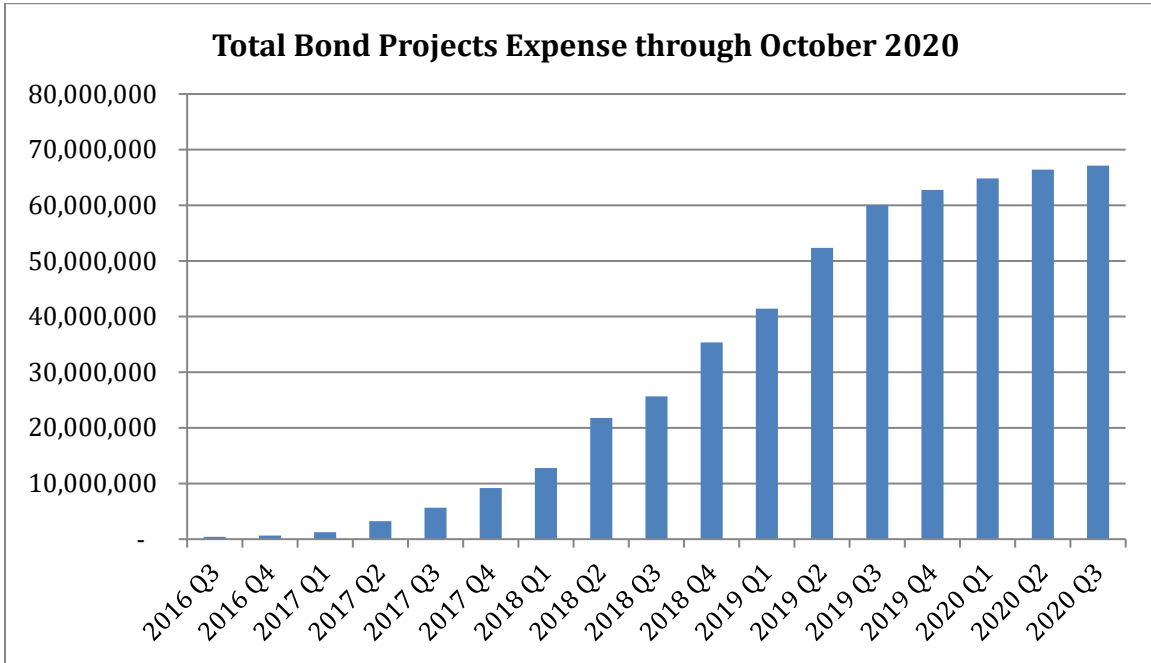
The General Obligation and Refunding Bonds, Series 2016, mature June 15, 2036. The following chart shows projected bond levy rates of the Series 2016 \$65.7 million bonds of \$1.83/\$1,000 AV for fiscal years 2021 through 2034 and \$0.79/\$1,000 AV for fiscal years 2035 and 2036. Actual levy rates are 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.

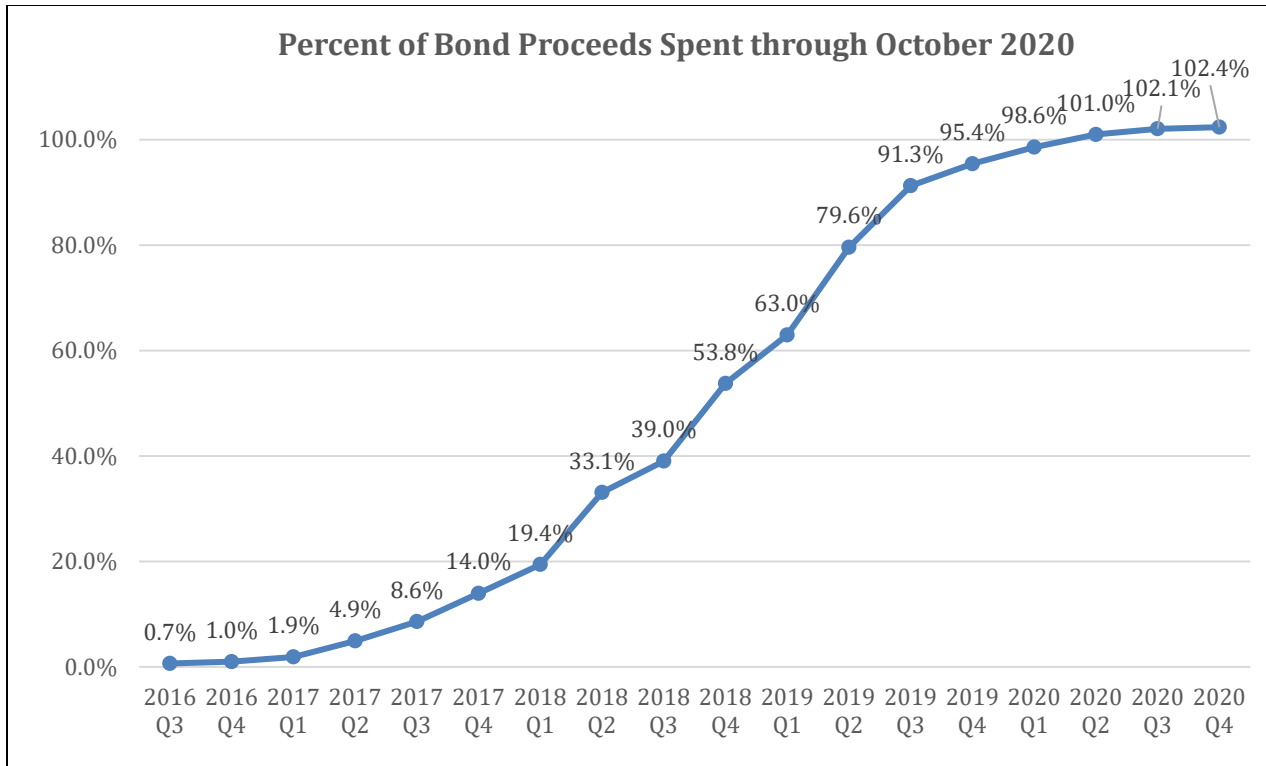


Funds 4XX Capital Construction Funds – The summary of all capital construction funds shows a beginning fund balance of \$18,796,364, resources of \$1,767,742 and expenses and transfers of \$15,471,604

and an ending fund balance of \$5,092,502 as of June 30, 2020. The capital projects funds are reported on pages 17-23.

- 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 October 31, 2020, the District spent \$67,335,372, to support capital construction and improvements, equal to 102.4% of bond proceeds and exceeded the 85% spending requirement by September 12, 2019, as shown in the following charts.





As of October 31, 2020, the fair value of capital projects fund cash in the Oregon State Treasurer’s Local Government Investment Pool (LGIP) is \$1,667,871 with a current yield of 0.91%.

- Fund 401 Construction Excise Tax Fund** 2019-20 resources include receipts of \$247,887 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 \$107,474 were for the HRMS new entry project which is in the planning and construction documents phase of the project with permitting to follow.
- Fund 402 Energy Projects Fund** accounts for the District’s SB 1149 2019-20 resources of \$66,492. The balance of this fund is for reimbursements to the District for past energy projects with \$66,589 transferred out of this fund for 2019-20 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, a portion of which is designated for an amendment to the original agreement which will provide the landowner payments in lieu of the District construction obligation. The first of three

annual payments were made in April 2020. A total of \$264,534 will be available from this fund after the remaining two annual payments are made in 2020-21 and 2021-22.

- **Fund 404 Seismic Projects Fund** accounts for the balance of the state seismic projects grant award for Mid Valley Elementary School (MVES). The 2019-20 project expenditures for Mid Valley Elementary School total \$780,488 for architectural and engineering services, preconstruction and construction costs. The MVES project is scheduled for completion in late summer of 2020. The balance of the project's grant expenses of \$780,488 have been expensed in October 2020 and we are completing the final documents for the final grant reimbursement request. (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 22. Transfers for 2019-20 were completed as follows. 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 \$66,589 completed. Transfers within the sub funds of the Grants Fund were made in the amount of \$45,145. A transfer from the General Fund to the Community Education Fund was completed in the amount of \$400,000. The transfer from the General Fund to the Nutrition Services Fund was completed in the amount of \$21,673.

PERS Rates

The 2021-23 Public Employee Retirement System (PERS) employer contribution rates adopted October 2020 by the PERS Board will provide the first rate declines since the 2015-17 biennium.

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 2019-21 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%

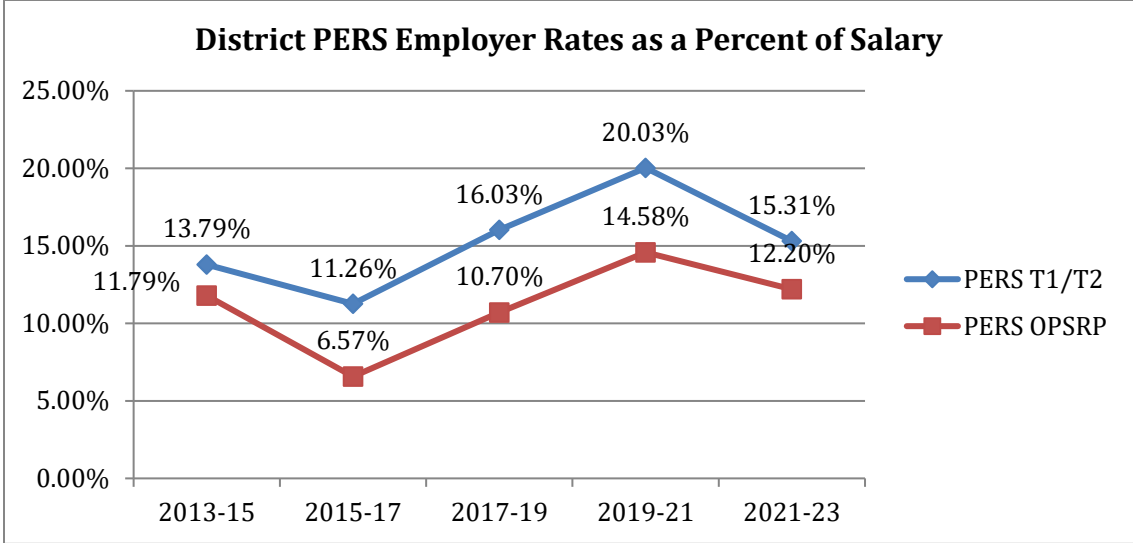
Hood River County School District Current Net Employer Contribution Rates compared to 2021-23 Adopted Rates

Employee Membership Tier	2019-21 Adopted Rate	2021-23 Adopted Rate	Change to Contribution Rate	Percentage Change
Tier 1/Tier 2	20.03%	15.31%	(4.72%)	(23.6%)
OPSRP	14.58%	12.20%	(2.38%)	(16.3%)

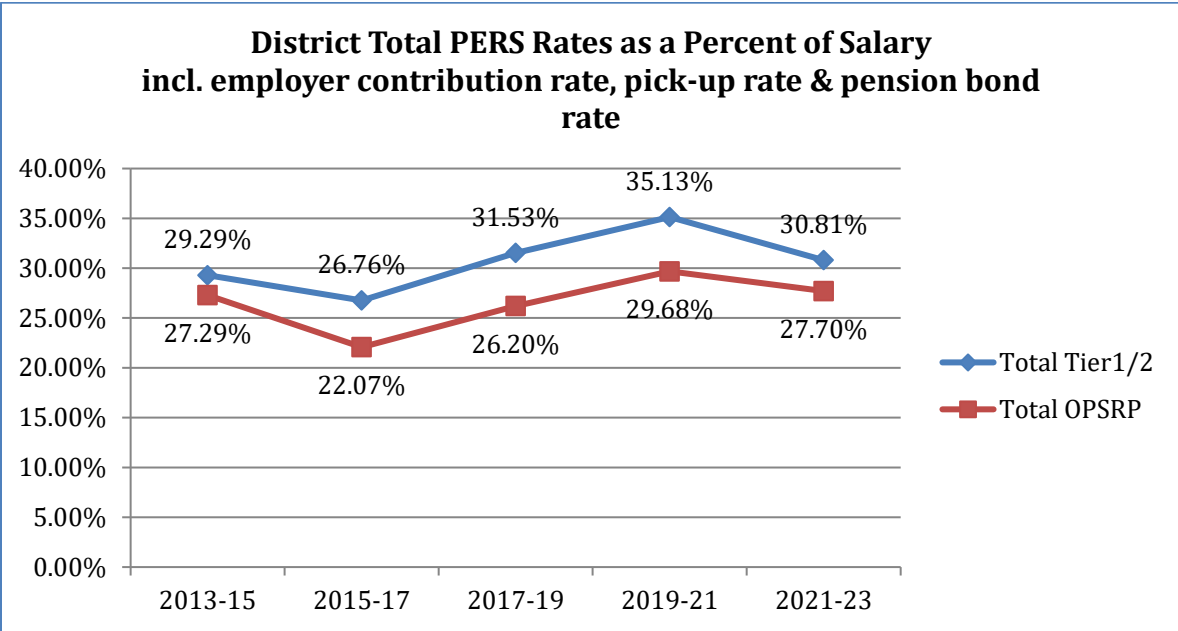
The following graph provides a historical look at the District's PERS employer contribution rates, the adopted rates for the 2019-21 biennium and 2021-23 adopted contribution rates. Employer contribution rates effective July 1, 2021 through June 30, 2023 were determined from the December 31, 2019 actuarial valuation.

The adopted 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 adopted 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>.

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 adopted contribution rate data of the District’s total PERS rate as a percent of salary by member tier.



Hood River County School District												
2020-2021 Contract / Federal / State Grants												
10/31/2020												
Fund-Area	ODE	SAN #	CFDA	Start Date	End Date	Status	Award \$	Claimed \$	Expend \$	Available \$	Admin	Supp
296-621	Fresh Fruit & Veggie 19-20 MVES	54814	10.582	10/01/2019	9/30/202X	Open	\$ 8,903	\$ 1,780	\$ 1,780	\$ 7,123	Heidi B	CM
296-659	Fresh Fruit & Veggie 19-20 Parkdale	54887	10.582	10/01/2019	9/30/202X	Open	\$ 6,508	\$ 335	\$ 335	\$ 6,174	Heidi B	CM
273-000	Rural Broadband	OBDD	21.019	03/27/2020	12/30/2020	Open	\$ 69,140	\$ -	\$ 26,510	\$ 42,630	Tod H	CM
251-000	Title IA Formula	58280	84.010	07/01/2020	09/30/2021	Open	\$ 678,137	\$ -	\$ 65,730	\$ 612,407	Bill N	JT
251-001	Title IA - Formula 19-20	53284	84.010	07/01/2019	09/30/2020	Closed	\$ 41,646	\$ 41,646	\$ 41,646	\$ -	Bill N	JT
252-000	Title IC Summer Program - Formula 2020	57314	84.011	03/14/2020	09/30/2020	Open	\$ 163,108	\$ 138,642	\$ 138,642	\$ 24,466	Patricia	JT
255-000	Title I-C Preschool	58917	84.011	07/01/2020	09/30/2021	Open	\$ 60,351	\$ -	\$ -	\$ 60,351	Patricia	JT
250-000	Title I-C Migrant Regular School	58935	84.011	07/01/2020	09/30/2021	Open	\$ 614,875	\$ -	\$ 29,166	\$ 585,709	Bill N	JT
250-001	Title IC Migrant Regular School 19-20	53721	84.011	07/01/2019	09/30/2020	Open	\$ 267,940	\$ 137,229	\$ 137,229	\$ 130,712	Bill N	JT
296-601	Extended Assessment	59362	84.027	07/01/2020	09/30/2021	Open	\$ 549	\$ -	\$ 60	\$ 489	Anne C	UT
296-601	Extended Assessment 19-20	54664	84.027	07/01/2019	09/30/2021	Open	\$ 1,099	\$ -	\$ 1,099	\$ -	Anne C	UT
296-661	Special Ed/IDEA Part B Sec 611 Additional Flow-Thru 19-20	56666	84.027	07/01/2019	09/30/2021	Closed	\$ 8,167	\$ 8,167	\$ 8,167	\$ -	Anne C	UT
281-001	Carl Perkins Basic 19-20	52496	84.048	07/01/2019	09/30/2020	Open	\$ 15,300	\$ -	\$ 14,788	\$ 512	Josh R	CM
234-001	IDEA Part B Section 619 19-20	53979	84.173	07/01/2019	06/30/2021	Closed	\$ 2,682	\$ 2,682	\$ 2,682	\$ -	Anne C	UT
234-002	IDEA Part B Section 619 18-19	50090	84.173	07/01/2019	09/30/2021	Open	\$ 4,762	\$ -	\$ 4,762	\$ -	Anne C	UT
296-654	Pyramid Model_PBIS		84.173	09/01/2020	08/31/2022	Open	\$ 22,000	\$ -	\$ -	\$ 22,000	Anne C	UT
263-001	21st Century Community Learning Centers (Excel) 19-20	54266	84.287	07/01/2019	09/30/2020	Open	\$ 149,429	\$ 21,655	\$ 21,655	\$ 127,774	Adrienne A	JT
258-000	Title III English Language	58477	84.365	07/01/2020	09/30/2021	Open	\$ 105,778	\$ -	\$ 6,585	\$ 99,193	Bill N	JT
258-001	Title III English Language 19-20	53425	84.365	07/01/2018	09/30/2020	Open	\$ 31,936	\$ 20,108	\$ 20,108	\$ 11,828	Bill N	JT
257-000	Title II A Teacher Quality	58772	84.367	07/01/2020	09/30/2021	Open	\$ 118,916	\$ -	\$ 8,547	\$ 110,369	Bill N	JT
257-001	Title IIA Teacher Quality Grant 19-20	53546	84.367	07/01/2019	09/30/2020	Open	\$ 27,437	\$ 9,013	\$ 9,013	\$ 18,424	Bill N	JT
254-000	Title IVA Student Support and Academic Enrichment	58590	84.424	07/01/2020	09/30/2021	Open	\$ 49,370	\$ -	\$ -	\$ 49,370	Bill N	JT
254-001	Title IVA Student Support and Academic Enrichment 19-20	54536	84.424	07/01/2019	09/30/2020	Open	\$ 10,147	\$ -	\$ -	\$ 10,147	Bill N	JT
271-000	LEA ESSER Fund - Formula	57827	84.425	03/13/2020	09/30/2022	Open	\$ 552,358	\$ 37,972	\$ 77,548	\$ 474,810	Saundra B	UT
296-643	Farm to School Base AY21 Formula	56175	GF	07/01/2019	06/30/2021	Open	\$ 18,637	\$ 21,297	\$ 5,944	\$ 12,693	Heidi B	CM
296-644	Career Pathways Engineering Mechanics	55603	GF	09/01/2019	06/30/2021	Open	\$ 62	\$ -	\$ -	\$ 62	Kyle R	CM
296-645	Career Pathways Agriculture General	55602	GF	09/01/2019	06/30/2021	Open	\$ 11,324	\$ -	\$ -	\$ 11,324	Kyle R	CM
296-650	Career Pathways Media	55604	GF	09/01/2019	06/30/2021	Open	\$ 4,494	\$ -	\$ 2,156	\$ 2,338	Kyle R	CM
264-000	Student Investment Act	59870	OF	07/01/2020	06/30/2021	Open	\$ 1,088,974	\$ -	\$ 150,812	\$ 938,162	Saundra B	UT
265-000	M98 - High School Success	58034	OF	07/01/2020	06/30/2021	Open	\$ 1,159,340	\$ -	\$ 182,718	\$ 976,622	Rich P	UT
265-000	M98 - High School Success 19-20	53040	OF	07/01/2019	06/30/2021	Closed	\$ 3,912	\$ 3,912	\$ 3,912	\$ -	Rich P	UT
296-XXX	TAP-Environmental Hazard Assessment	52930	OF	07/01/2019	12/31/2020	Open	\$ 25,000	\$ -	\$ -	\$ 25,000	Saundra B	UT
231-000	Special Ed/IDEA Part B Section 611 19-20					Open	\$ -	\$ -	\$ 94,641	\$ (94,641)	Saundra B	UT
272-000	Comprehensive Distance Learning - CDL					Open	\$ -	\$ -	\$ 100,000	\$ (100,000)	Saundra B	CM
Fund-Area	Agreements	IGA #	Agency	Start Date	End Date	Status	Award \$	Invoiced \$	Expend \$	Available \$	Admin	Supp
100-000	LTCT State Sch & Gen Fund (State)	12294	ODE	07/01/2020	06/30/2021	Open	\$ 320,900	\$ -	\$ -	\$ 320,900	Saundra B	UT
232-000	Early Intervention/Early Childhood SpEd	1920021	DDSD	07/01/2020	06/30/2021	Open	\$ 977,838	\$ 132,585	\$ 207,288	\$ 770,550	Anne C	UT
266-000	EI_ECSE SSA	1920021	DDSD	07/01/2020	06/30/2021	Open	\$ 299,100	\$ -	\$ -	\$ 299,100	Anne C	UT
283-000	YTP Youth Transition Program	160721	DHS	07/01/2019	06/30/2021	Open	\$ 80,410	\$ 5,554	\$ 11,674	\$ 68,735	Kyle R	UT
286-000	Early Intervention, Medicaid	IGA	DHS	07/01/2020	06/30/2021	Open	\$ 176,299	\$ 445	\$ 445	\$ 179,624	Anne C	UT
287-000	School Age Medicaid	IGA	DHS	07/01/2020	06/30/2021	Open	\$ 131,945	\$ 5,149	\$ 5,149	\$ 126,796	Anne C	UT
296-620	LTCT Title ID (Federal)	12294	84.013	07/01/2020	06/30/2021	Open	\$ 24,100	\$ -	\$ -	\$ -	Saundra B	UT
296-631	LTCT IDEA (Federal)	12294	84.027	07/01/2020	06/30/2021	Open	\$ 2,900	\$ -	\$ -	\$ -	Saundra B	UT
2XX-000	EI_ECSE ESSER	84.425	DDSD	07/01/2020	06/30/2021	Open	\$ 15,903	\$ -	\$ -	\$ -	Anne C	UT
404-000	Seismic Rehabilitation Grant Program	SC1807	IFA	07/01/2020	06/30/2021	Open	\$ 780,488	\$ -	\$ 780,488	\$ -	Saundra B	UT

Hood River County School District
 All Other Contributions and Grant Accounts
 as of 10/31/2020

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	64	1,419	3,318	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-A90-000	SPAULDING ET AL 2020	2,186	-	-	2,186	Hedberg
295-1111-134-A91-000	MARIKA SMITH 2020	158	-	-	158	Hedberg
295-1111-170-A96-000	LEAH YOST 2020	577	-	63	514	Kuykendall
295-1111-170-A97-000	RUTLEDGE FARRL ET AL 2020	596	-	-	596	Kuykendall
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	-	1,450	6	Emmons
295-1121-115-A77-000	UNTALAN 2020	1,383	-	-	1,383	Emmons
295-1121-176-A92-000	TESS MISA 2020	239	-	233	7	Braman Smith
295-1121-176-A93-000	CRAMER NELSEN ET AL 2020	867	-	-	867	Braman Smith
295-1121-176-A94-000	NORCROSS 2020	522	-	-	522	Braman Smith
295-1121-176-A95-000	DICHTER 2020	98	-	-	98	Braman Smith
295-1131-608-A78-000	MALAK GERLICK BIRDSL 2020	505	-	-	505	Jones
295-1131-608-A79-000	KATHRYN DAVIS 2020	1,945	-	-	1,945	Jones
295-1131-608-A80-000	GOODE 2020	594	-	-	594	Jones
295-1131-608-A81-000	DURAND BIRSELL IVRSN 202	900	-	-	900	Jones
295-1131-608-A83-000	LAWSON 2020	2,000	-	-	2,000	Jones
295-1260-017-A88-000	HOLT 2020	913	-	630	283	Carloss
298-1121-115-415-000	FENNER FOUNDATION DONATE	310	-	-	310	Emmons
298-1121-115-511-000	WARREN MILLER FILM	1,866	-	-	1,866	Emmons
299-1111-011-000-000	BUDGETING ACCOUNT	2,610,894	-	-	2,610,894	Buchanan
299-1111-107-722-000	PLAYWORKS CASCADE LOCKS	2,577	-	-	2,577	Acosta
299-1111-107-728-000	NORTHWEST HEALTH FND	458	-	-	458	Hassel
299-1111-107-799-000	TCR5-FIFE DONATION	24	-	-	24	Acosta
299-1111-107-966-000	C. LOCKS OTHER DONATIONS	208	-	-	208	Acosta
299-1111-119-722-000	PLAYWORKS MAY STREET	2,577	-	2,143	434	Beard
299-1111-122-722-000	PLAYWORKS MID VALLEY	2,577	2,268	-	310	Yasui
299-1111-122-771-000	HRCCCF COMM PARTNERSHIP	461	-	-	461	Yasui
299-1111-122-802-000	TRAIL BLAZER FOUNDATION	47	-	-	47	Yasui
299-1111-134-722-000	PLAYWORKS PARKDALE	2,577	2,577	-	-	Hedberg
299-1111-134-771-000	COMM SCHL PRKDL/HRCCCF	12,420	-	-	12,420	Hedberg
299-1111-134-789-000	PARKDALE LIONS EYEGLASSES	1,650	-	-	1,650	Hedberg
299-1111-134-800-000	PARKDALE DONATIONS	7,569	-	630	6,939	Hedberg
299-1111-134-949-000	UN Sung HEROS/D. GOE	1,030	-	-	1,030	Hedberg
299-1111-140-929-000	LIONS OUTDOOR LEARING PG	614	-	-	614	Carloss
299-1111-170-722-000	PLAYWORKS WESTSIDE	2,577	922	-	1,655	Kuykendall
299-1111-170-790-000	WESTSIDE TECHNOLOGY	34	-	-	34	Kuykendall
299-1111-170-823-000	WESTSIDE/MISC REV	34	-	-	34	Kuykendall
299-1113-011-759-000	SUMMER AWARDS	114	-	-	114	Schmidt
299-1121-011-712-000	ED FN MID SCH MATH BOEING	5,285	-	511	4,774	Osborne
299-1121-115-779-000	VAGLIANTI HRMS DONATION	10,075	-	-	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	17,867	-	-	17,867	Emmons
299-1121-115-874-000	HRMS MISC DONATIONS	951	-	-	951	Emmons

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299-1121-115-880-000	OREGON ROBOTICS-ORTOP	781	-	-	781	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
299-1121-115-986-000	PIKA GRANT-OSTA DIACK	882	-	-	882	Emmons
299-1121-176-716-000	WYMS BIKE TRAIL DONATIONS	1,400	-	-	1,400	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	14,873	-	-	14,873	Braman Smith
299-1121-176-972-000	OR ROBOTICS TOURN WYEAST	356	-	-	356	Braman Smith
299-1121-176-985-000	CGESD GETCHIS STEM GRANT	1,776	-	-	1,776	Braman Smith
299-1122-115-926-000	HRMS HERITAGE/CULTURAL	106	-	-	106	Emmons
299-1131-107-922-000	CASCADE LOCKS CLIK	251	-	-	251	Acosta
299-1131-608-730-000	OCF AVID HRVHS	12,391	-	-	12,391	Jones
299-1131-608-747-000	GORGE FAB BUS DONATIONS	1,949	-	-	1,949	Jones
299-1131-608-753-000	NIKE SCHOOL INNOVATION	4,835	-	-	4,835	Parson
299-1131-608-778-000	PSU CONFUCIUS	23,640	-	-	23,640	Jones
299-1131-608-819-000	HRV/MISC REV	649	-	-	649	Jones
299-1131-608-840-000	HRV LIBRARY DONATIONS	100	-	-	100	Jones
299-1131-608-848-000	PROVIDENCE ICE MACHINE	2,300	-	-	2,300	Jones
299-1131-608-852-000	HRV ASPIRE PARTNERSHIP	2,800	-	-	2,800	Jones
299-1131-608-875-000	KENEALY HRVHS MUSIC	500	-	-	500	Jones
299-1131-608-881-000	GCF-BLAINE ROBOTICS	500	-	-	500	Jones
299-1131-608-896-000	PROMISE GRNT/R. BART	287	-	-	287	Jones
299-1131-608-912-000	OREGON ROBOTICS TOURNAMNT	3,000	-	1,100	1,900	Jones
299-1131-608-989-000	CGESD FOLEY WOMEN STEM	22	-	-	22	Jones
299-1132-011-761-000	TENNIS COURT UPGRADES	39,924	-	-	39,924	Kerr/Buchanan
299-1132-608-862-000	LIONS FIRE HOUSE PROJECT	200	-	-	200	Jones
299-1250-011-907-000	OHSU/CACOON/COMM CONNECT	6,526	-	-	6,526	Carloss
299-1250-011-957-000	AUTISM ASD/PPS/COL REGION	43,809	-	10,883	32,926	Carloss
299-1260-140-807-000	EI/ECSE LICC-LOC INTER	-	-	85	(85)	Carloss
299-1270-107-942-000	EXCEL-C. LOCKS AFTER SCHL	15,240	-	-	15,240	Acosta
299-1270-122-941-000	EXCEL-MV AFTER SCHOOL	140,415	-	-	140,415	Acosta
299-1270-134-940-000	EXCEL-PRKDL AFTER SCHOOL	18,362	-	-	18,362	Acosta
299-1270-176-952-000	WY'EAST EXCEL AFTER SCHL	11,620	-	-	11,620	Acosta
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	16,515	-	-	16,515	Carloss
299-1290-107-919-000	HRCCCF FAMILY SVC/GROUPS	595	-	-	595	Acosta
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	Jones
299-2122-107-877-000	HRCCCF-HLAY	38	-	-	38	Acosta
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	Kuykendall

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299-2190-011-833-000	RUTH JACKSON CODY FUND	3,855	-	-	3,855	Carloss
299-2190-011-842-000	CODY FAMILY FUND	651	-	-	651	Carloss
299-2190-011-844-000	GATHERER/NEEDY CHILD	200	-	-	200	Carloss
299-2190-011-946-000	NEEDY CHILD/CARLOSS	215	-	-	215	Carloss
299-2210-011-954-000	NIKE AVID-DISTRICT WIDE	2,500	-	460	2,040	Cooper
299-2210-608-954-000	NIKE AVID-DISTRICT WIDE	5,000	-	-	5,000	Cooper
299-2212-011-845-000	ED FOUNDATION AVID	3,970	-	-	3,970	Newton/Cooper
299-2219-011-764-000	MEYER MEM TRUST EQUITY	138,086	4,704	20,013	113,369	Cooper
299-2222-115-991-000	HRCEF COVID-19 DONATION	1,604	-	-	1,604	Emmons
299-2222-134-705-000	HR LIBRARY FOUNDATION	236	-	-	236	Hedberg
299-2222-170-705-000	HR LIBRARY FOUNDATION	241	-	-	241	Kuykendall
299-2222-176-991-000	HRCEF COVID-19 DONATION	130	-	-	130	Braman Smith
299-2240-011-733-000	BOEING STEM HRV/MS 2017	3,668	-	-	3,668	Emmons
299-2510-011-000-000	BUDGETING ACCOUNT	1,510,786	-	-	1,510,786	Buchanan
299-2510-011-914-000	D.O. POP FUND	738	-	51	688	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	377	-	-	377	Braman Smith
299-2520-011-957-000	AUTISM ASD/PPS/COL REGION	2,391	-	579	1,812	Carloss
299-2542-134-765-000	LIONS FIELD GRNT/PRKDL	3,961	-	-	3,961	Hedberg
299-2640-011-931-000	SAIF EAIP PROGRAM	49	-	-	49	Buchanan/Rebill
299-2660-017-991-000	HRCEF COVID-19 DONATION	20,000	-	-	20,000	Hilstad
299-2660-170-713-000	JOY FOUNDATION-TECHNOLOGY	969	-	-	969	Kuykendall
299-3300-011-000-000	BUDGETING ACCT	65,952	-	-	65,952	Buchanan
299-5200-011-000-000	BUDGETING ACCOUNT	75,000	-	-	75,000	Buchanan
Grand Total		4,941,299	10,534	40,250	4,890,515	