



HOOD RIVER COUNTY SCHOOL DISTRICT

Excellence. Every student. Every day.

Financial Report as of April 30, 2021

The Summary of Revenue and Expenditures as of April 30, 2021, is organized by fund and function with budget variances for the current fiscal year to date and includes audited actuals for the 2018-19 and 2019-20 fiscal years. 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 2020-21 fiscal year. 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 April 30, 2021, 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 2020-21, total operating revenue through April is \$47,649,735 and represents 93% of the budget, as shown on page 1.

State School Fund Revenues. For 2020-21, total State School Fund formula revenue is \$42,235,957 and represents 94% of the budget. Current year taxes of \$12,386,313 represent 95% of the budget due to the large collections in the months of October and November as taxes become due. Approximately half of the Common school fund revenue has been received. Federal forest fees revenue receipts are expected later in the year.

Other Operating Revenues. Local Option current year tax and prior year tax revenue through April is \$2,504,543 and \$73,079, respectively, and together represents 95% of the total budget including the Local Option Equalization (LOE) grant revenue budget of \$547,692.

For 2020-21, the Education Service District revenue budget of \$1,785,274 reflects the CGESD current local service plan estimates. Of the revenue received to date, \$609,405 represents invoiced services; Flow through revenue to date is \$675,868 which is 72% of the funds for the year; of that figure is a (\$18,088) reconciliation adjustment for the 2019-20 year.

In 2020-21, other local revenue received through April is \$605,962 and represents 98% of the budget. The largest sources of other local revenue include interest earned, grant indirect charges, and tuition revenue.

Other state revenues are from the long-term care and treatment grant budget of \$320,900 of which we have received \$409,667. Other federal revenues are budgeted from the Teen Parenting grant and E-Rate Recovery, of which \$62,592 has been received in E-Rate Recovery and represents 165% of the budget.

Total General Fund Operating Requirements.

For 2020-21, the total operating requirements budget is \$55,630,716. As of April, expenditures and encumbrances equal \$35,616,687 and \$13,746,478 respectively, representing 89% of the budget.

As shown on page 1, 2020-21 Instruction expenditures as of April are 94% of the \$33,185,373 budget. Support Services expenditures are 83% of the \$21,796,854 budget. The semi-annual Debt Service redemption of principal and interest payments from the general fund total \$263,958 to date equal to 100% of the budget. No contingency funds have been drawn down this year.

Expenditures by Object Classification. As shown on page 3, the year-to-date April 30, 2021, expenditure variances total \$6,267,551 from these objects: \$1,732,527 of salaries, \$1,582,631 of associated payroll costs, \$1,654,204 of purchased services. \$787,927 of supplies and materials, \$39,824 of capital outlay, \$85,907 of other goods and services and \$384,531 of unspent Contingency. Expenditures by function are summarized 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 impacts the District's budget in a variety of ways. Some savings are realized in the budget such as substitute salaries, professional development, travel expenses, and student transportation expenses. Other expenses which must be accounted for in the budget include the payroll expenses of staff who were reassigned to instruction and support services functions from other activities that lost revenue due to closures and additional costs of comprehensive distance learning (CDL) and additional costs of online learning of the Hood River Options Academy. The projected year-end budgets reflect the proposed April appropriation transfers.

Other Financing Sources and Uses. In 2020-21, the interfund transfer from the Biennial Reserve Fund is budgeted as \$1,343,040, with 50% of the transfer completed to date, as shown on page 2. Compensatory loss and sale of equipment provided \$2,250 and \$12,840 respectively, of other financing sources.

General Fund Balance. 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 budgets raised the current beginning fund balance budget to \$7,691,204 and appropriated \$524,609 leaving \$537,065 to be added to the amount reserved for future expenditure. With the supplemental budgets, the ending fund balance as a percent of operating revenue is projected to be 13.3 percent which is 5.3 percent higher than the Board target of 8 percent.

2020-21 Year-end Projections. The 2020-21 projected column reflects projections of various revenue and expenditures using best information and available estimates. These estimates will continue to be refined as the 2021-22 proposed budget is developed, May and June are historically large purchase volume months.

Other Funds

Other Funds. All other funds are shown beginning on page 9 with activity through April 30, 2021. Grant Funds 220-299 and the Capital Construction Funds 400-404 are grouped and summarized for this report. The 2020-21 beginning fund balances reflect the prior year audited ending fund balances.

Fund 200 Food Service – Resources from local, state and federal sources total \$792,975 and beginning fund balance of \$491,786 support operations of nutrition services. The program is expected to operate within its budget with current expenses of \$1,034,432, and with a current ending fund balance of \$250,329. With the shift to CDL and more online learning, nutrition services has continued to distribute meals to all students as allowed by the federal and state nutrition grant programs. As students return to the buildings, operations will be adjusted to provide meals at the schools.

Fund 204 Student Body Funds – For 2020-21, the beginning fund balance of \$510,476 has been recorded. Transaction activity will be recorded later in the year.

Fund 205 Community Education – The community education program activity reflects a beginning fund balance of \$67,487, local revenue of \$18,999 for the driver's education program, current expenses of \$69,759, with an ending fund balance of \$32,208 as of April. Last spring, 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 2020-21 beginning fund balance is \$4,765,247. A budgeted transfer to the General Fund in the amount of \$1,343,040 is projected leaving an ending fund balance of \$3,422,207 equal to 6.5 percent of General Fund operating revenue.

Fund 210 Unemployment Reserve – The Unemployment Reserve Fund beginning fund balance of \$357,725 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 \$29,537.

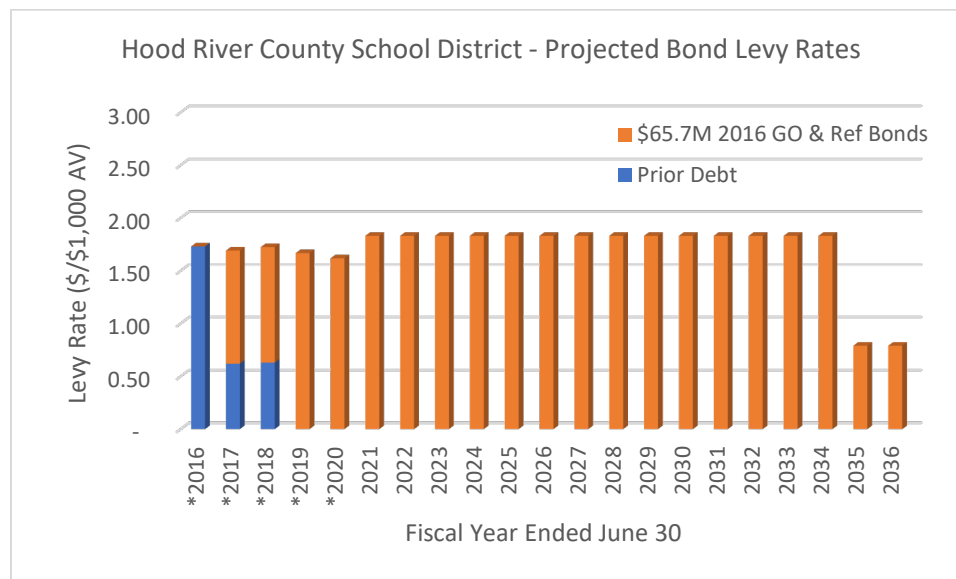
Fund 212 Bus Replacement Fund – The Bus Replacement Fund accounts for the state school fund revenue of \$191,444 for bus depreciation, beginning fund balance of \$7,349 and capital outlay expense budget of \$198,793 for school bus purchases. To align the timing of the expenditures with the annual depreciation, the District plans to delay the purchase of new buses until the 2021-22 fiscal year.

Funds 220-299 Grant Funds – Grant Funds revenue and expense activity is within budget appropriations limits with total revenue of \$5,159,501 and expenditures of \$4,697,344. The 2020-21 beginning fund balance of \$953,206 was from 2019-20 restricted ending fund balances.

The April 30, 2021 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.

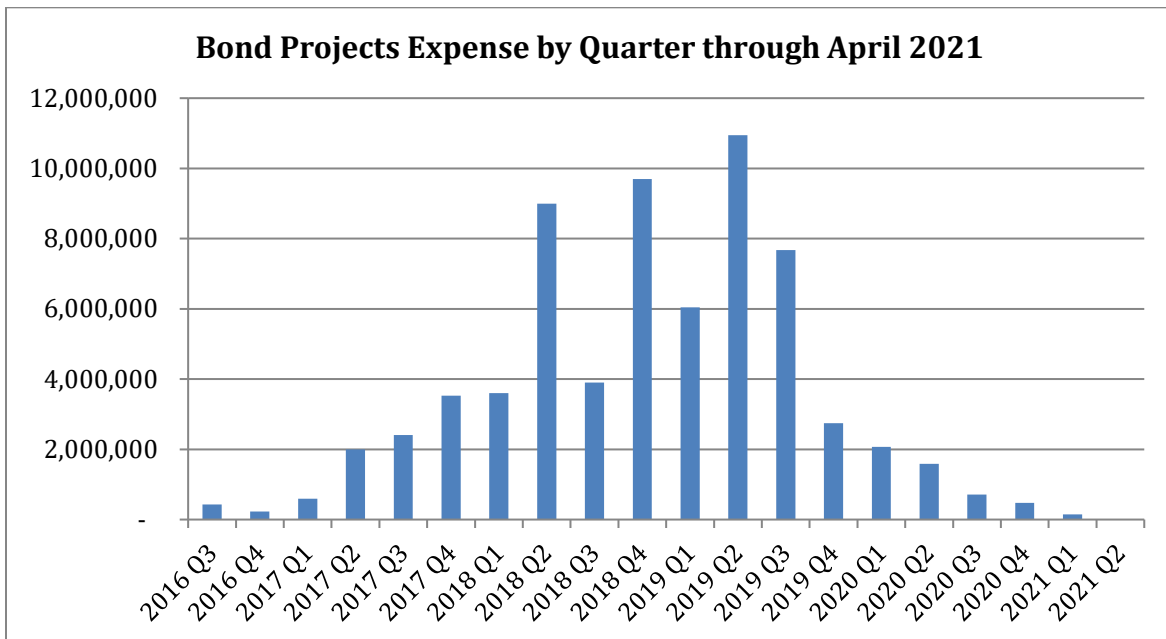
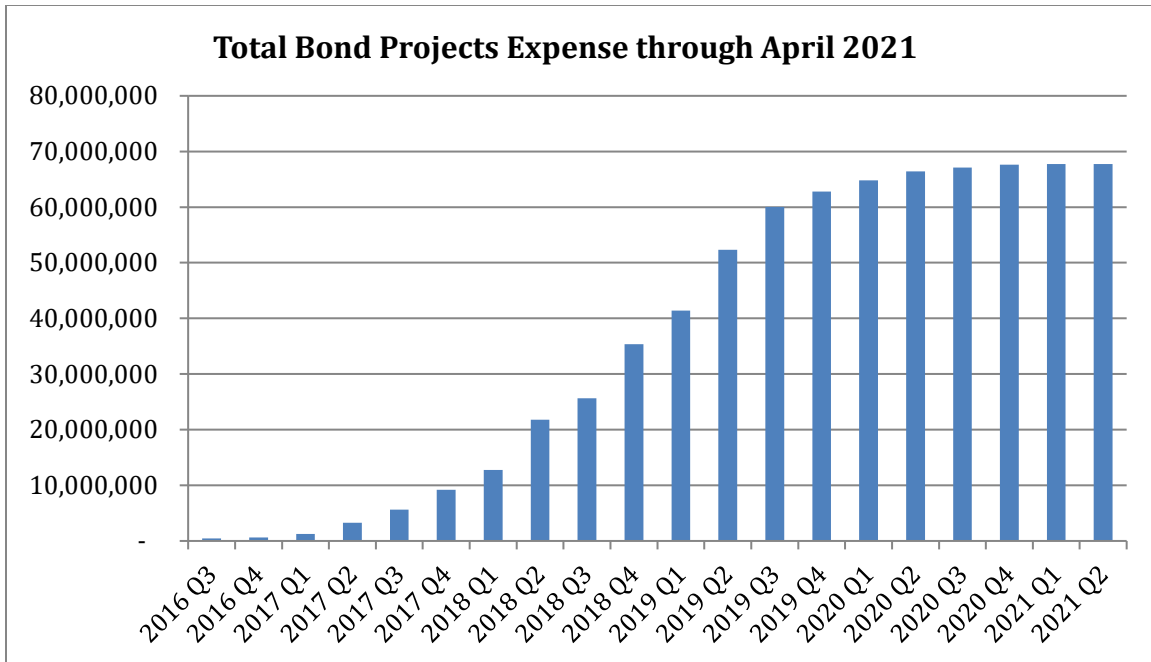
Fund 300 Debt Service – The Debt Service Fund beginning fund balance for 2020-21 is \$560,603. For 2020-21, revenue to date of \$4,490,542 is from current and prior years’ property tax revenue and interest; and represents 98% of the budget. Beginning fund balance and property tax revenue are both used to offset property tax levies. Budgeted expenditures of \$4,572,700 include the semi-annual interest payments of general obligation bonds and the annual principal payments. Debt service principal and interest payments are required on semi-annual due dates in December 2020 and June 2021. The ending fund balance is projected to be \$81,224.

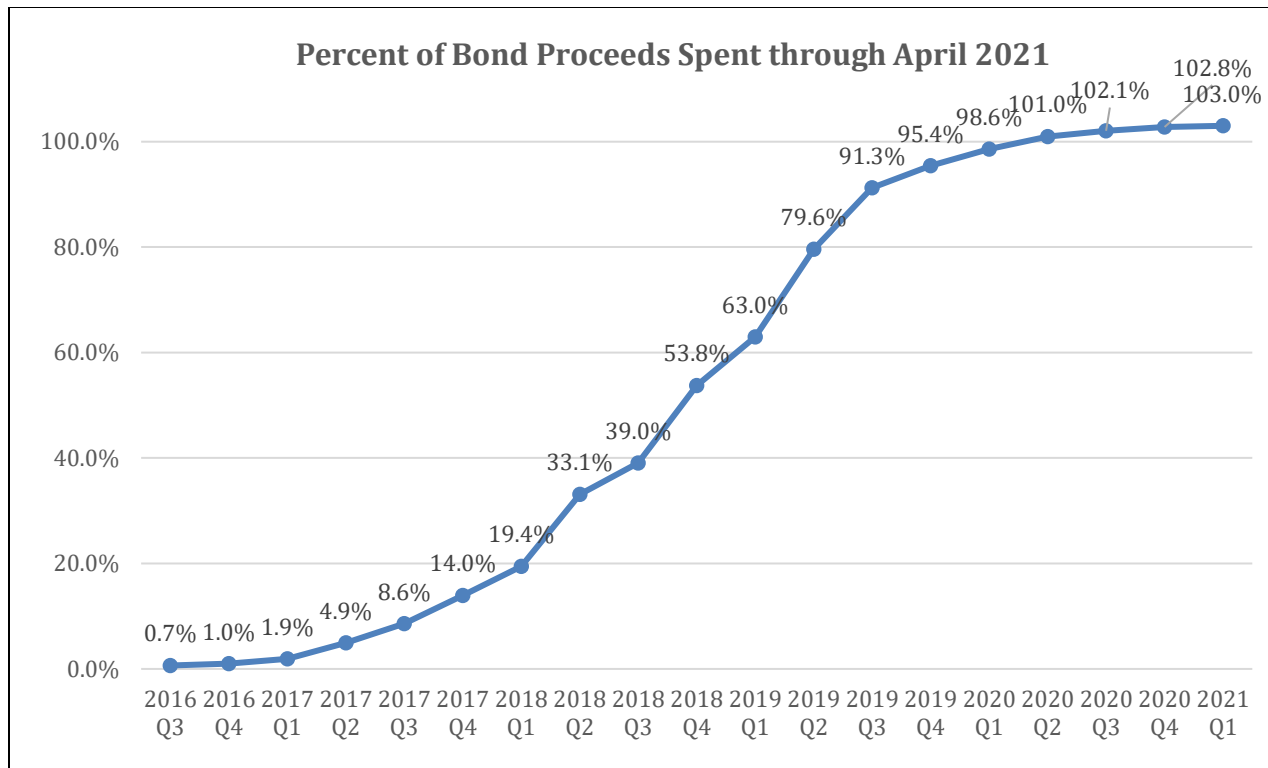
The General Obligation and Refunding Bonds, Series 2016, mature June 15, 2036. The following chart shows projected bond levy rates of the Series 2016 \$65.7 million bonds of \$1.83/\$1,000 AV for fiscal years 2021 through 2034 and \$0.79/\$1,000 AV for fiscal years 2035 and 2036. Actual levy rates are 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 \$5,092,502, resources of \$1,118,586 and expenses of \$3,016,755 and an ending fund balance of \$3,194,333 as of April 30, 2021. The capital projects funds are reported on pages 18-24.

- 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 April 30, 2021, the District spent \$67,757,794 to support capital construction and improvements. equal to 103% of bond proceeds and met/exceeded the 85% spending requirement by September 12, 2019, as shown in the following charts.





As of April 30, 2021, the fair value of capital projects fund cash in the Oregon State Treasurer's Local Government Investment Pool (LGIP) is \$1,054,792 with a current yield of 0.60%.

- **Fund 401 Construction Excise Tax Fund** 2020-21 resources to date include receipts of \$223,375 and a beginning fund balance of \$2,170,370 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 to date of \$713,113 are 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 to date of \$52,763. The balance of this fund is for reimbursements to the District for past energy projects with \$50,000 budgeted for transfers out of this fund for 2020-21 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 \$547,868, 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 second of three

annual payments are due in April 2021. 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 2020-21 project expenditures for Mid Valley Elementary School total \$780,488 for architectural and engineering services, preconstruction and construction costs and was completed in late 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 25. Transfers for 2020-21 are budgeted as follows. A transfer within the Capital Projects Fund from sub fund 402 to sub fund 400 in the amount of \$50,000 is budgeted. A transfer from the Biennial Reserve Fund to the General Fund is budgeted in the amount of \$1,343,040.

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%

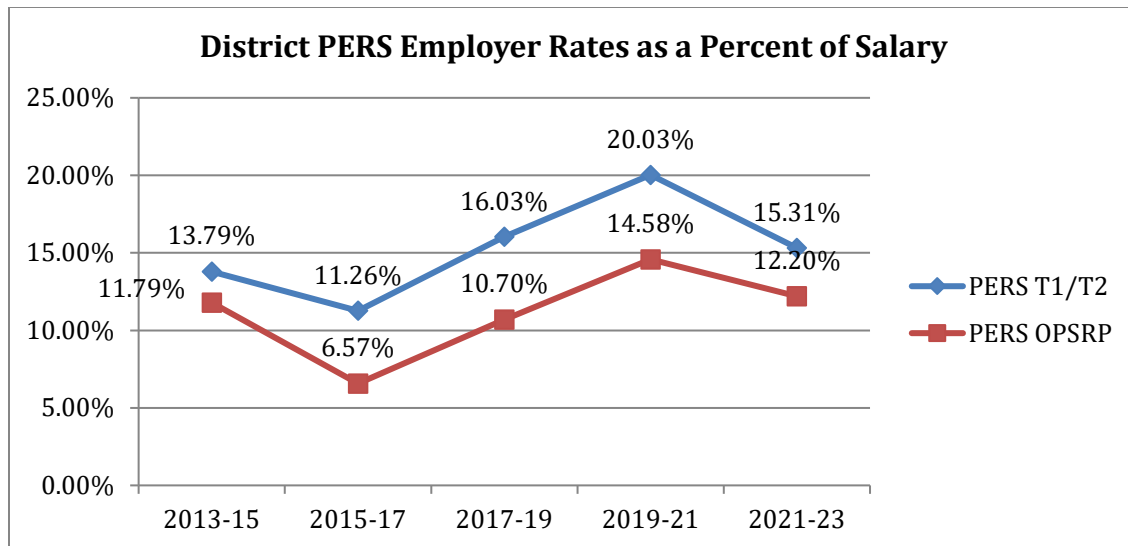
Hood River County School District Current Net Employer Contribution Rates compared to 2021-23 Adopted Rates

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%)

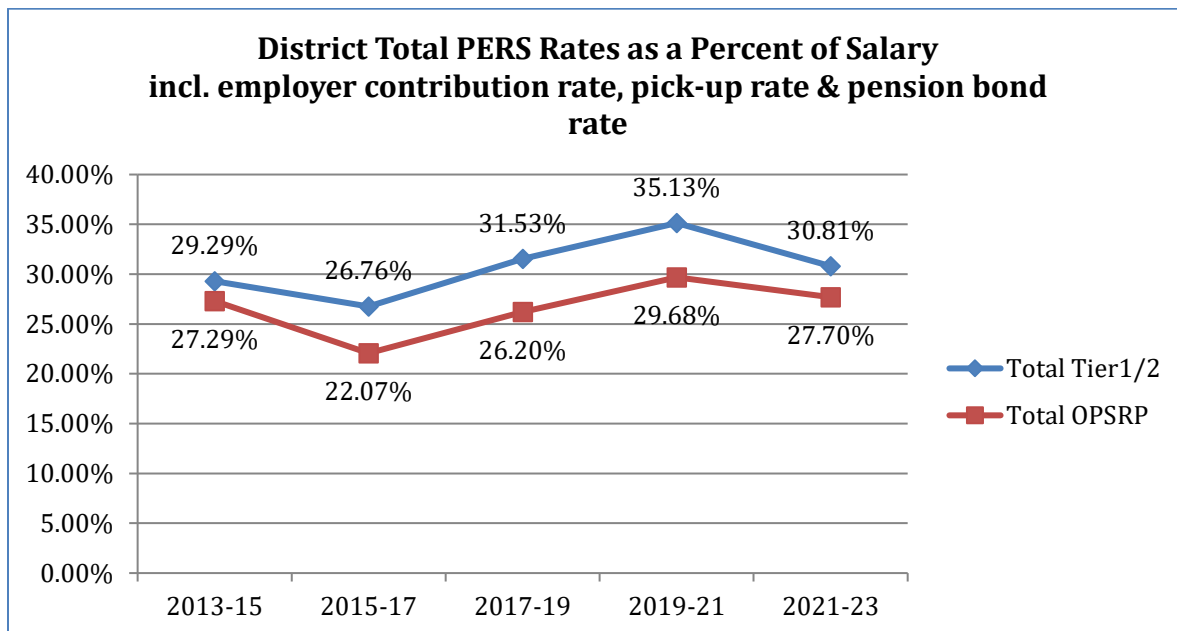
The following graph provides a historical look at the District's PERS employer contribution rates, the adopted rates for the 2019-21 biennium and 2021-23 adopted contribution rates. Employer contribution rates effective July 1, 2021 through June 30, 2023 were determined from the December 31, 2019 actuarial 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												
04/30/2021												
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	09/30/2020	Closed	\$ 8,903	\$ 1,780	\$ 1,780	\$ 7,123	Heidi B	CM
296-621	Fresh Fruit & Veggie 20-21 MVES	61220	10.582	10/01/2020	09/30/2021	Open	\$ 26,200	\$ 16,267	\$ 16,267	\$ 9,933	Heidi B	CM
296-659	Fresh Fruit & Veggie 19-20 PDES	54887	10.582	10/01/2019	09/30/2020	Closed	\$ 6,508	\$ 335	\$ 335	\$ 6,174	Heidi B	CM
296-659	Fresh Fruit & Veggie 20-21 PDES	61299	10.582	10/01/2020	09/30/2021	Open	\$ 12,600	\$ 3,175	\$ 3,175	\$ 9,425	Heidi B	CM
273-000	Rural Broadband-CARES ACT	OBDD	21.019	03/27/2020	12/30/2020	Closed	\$ 69,140	\$ 69,140	\$ 69,140	\$ -	Tod H	CM
251-000	Title I-A Formula	58280	84.010	07/01/2020	09/30/2021	Open	\$ 678,293	\$ 339,725	\$ 388,582	\$ 289,711	Bill N	JT
251-000	Title I-A Formula	58590	84.010	07/01/2020	09/30/2021	Open	\$ 10,702	\$ -	\$ -	\$ 10,702	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 I-C Summer Program - Formula 2020	57314	84.011	03/14/2020	09/30/2020	Open	\$ 163,108	\$ 138,642	\$ 138,642	\$ 24,466	Patricia C	JT
255-000	Title I-C Preschool	58917	84.011	07/01/2020	09/30/2021	Open	\$ 60,351	\$ 22,657	\$ 29,941	\$ 30,410	Patricia C	JT
250-000	Title I-C Migrant Regular School	58935	84.011	07/01/2020	09/30/2021	Open	\$ 614,875	\$ 96,953	\$ 130,086	\$ 484,789	Bill N	JT
250-001	Title I-C Migrant Regular School 19-20	53721	84.011	07/01/2019	09/30/2020	Closed	\$ 267,940	\$ 267,940	\$ 267,940	\$ -	Bill N	JT
296-620	LTCT Title ID (Federal)	12294	84.013	07/01/2020	06/30/2021	Open	\$ 24,100	\$ 10,042	\$ 18,075	\$ 6,025	Doug H	UT
231-000	Special Ed/IDEA Part B Section 611	60672	84.027	07/01/2020	09/30/2022	Open	\$ 615,242	\$ 339,954	\$ 382,975	\$ 232,267	Doug H	UT
296-601	Extended Assessment	59362	84.027	07/01/2020	09/30/2021	Open	\$ 549	\$ -	\$ -	\$ 549	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
296-631	LTCT IDEA (Federal)	12294	84.027	07/01/2020	06/30/2021	Open	\$ 2,900	\$ 1,450	\$ 2,900	\$ -	Doug H	UT
281-001	Carl Perkins Basic 19-20	52496	84.048	07/01/2019	09/30/2020	Closed	\$ 15,300	\$ 14,788	\$ 14,788	\$ 512	Josh R	CM
234-000	IDEA Part B Section 619	60510	84.173	07/01/2020	09/30/2022	Open	\$ 7,224	\$ 1,159	\$ 1,159	\$ 6,065	Anne C	UT
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	Closed	\$ 4,762	\$ 4,762	\$ 4,762	\$ -	Anne C	UT
296-654	Pyramid Model_ PBIS	61518	84.173	09/01/2020	08/31/2021	Open	\$ 12,000	\$ 2,039	\$ 4,938	\$ 7,062	Anne C	UT
263-000	21st Century Community Learning Centers (Excel)	61150	84.287	07/01/2020	09/30/2021	Open	\$ 503,986	\$ 11,362	\$ 37,748	\$ 466,238	Adrienne A	JT
263-001	21st Century Community Learning Centers (Excel) 19-20	54266	84.287	07/01/2019	09/30/2020	Closed	\$ 149,429	\$ 149,429	\$ 149,429	\$ -	Adrienne A	JT
258-000	Title III English Language	58477	84.365	07/01/2020	09/30/2021	Open	\$ 105,778	\$ 36,445	\$ 42,899	\$ 62,879	Bill N	JT
258-001	Title III English Language 19-20	53425	84.365	07/01/2018	09/30/2020	Closed	\$ 31,936	\$ 31,936	\$ 31,936	\$ -	Bill N	JT
257-000	Title II-A Teacher Quality	58772	84.367	07/01/2020	09/30/2021	Open	\$ 118,916	\$ 37,535	\$ 46,048	\$ 72,868	Bill N	JT
257-001	Title IIA Teacher Quality Grant 19-20	53546	84.367	07/01/2019	09/30/2020	Closed	\$ 27,437	\$ 27,437	\$ 27,437	\$ -	Bill N	JT
254-000	Title IV-A 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 IV-A Student Support and Academic Enrichment 19-20	54536	84.424	07/01/2019	09/30/2020	Open	\$ 10,147	\$ 8,162	\$ 8,162	\$ 1,985	Bill N	JT
257-000	Title II-A Teacher Quality (\$14,426 TF Title IV_A)	58590	84.424	07/01/2020	09/30/2021	Open	\$ 14,426	\$ -	\$ -	\$ 14,426	Bill N	JT
271-000	LEA ESSER Fund - Formula	57827	84.425	03/13/2020	09/30/2022	Open	\$ 552,358	\$ 300,527	\$ 343,558	\$ 208,800	Doug H	UT
274-000	LEA ESSER II Fund - Formula	64597	84.425	03/13/2020	09/30/2023	Open	\$ 2,215,458	\$ -	\$ 26,536	\$ 2,188,922	Doug H	UT
272-000	Comprehensive Distance Learning - CDL	60956	84.425	07/01/2020	05/30/2021	Closed	\$ 124,008	\$ 124,008	\$ 124,008	\$ -	Doug H	UT
267-000	EI_ECSE ESSER	DDSD	84.425D	07/01/2020	08/30/2022	Open	\$ 30,871	\$ -	\$ -	\$ 30,871	Anne C	UT
296-667	Title I-C Supplemental Funding	61770	84.011A	07/01/2020	09/30/2021	Open	\$ 6,000	\$ -	\$ -	\$ 6,000	Patricia C	JT
296-668	Pathway to Recovery and Return	61433	84.027A	07/01/2020	09/30/2021	Open	\$ 24,666	\$ -	\$ -	\$ 24,666	Anne C	UT
296-643	Farm to School Base AY21 Formula	56175	GF	07/01/2019	06/30/2021	Open	\$ 18,637	\$ 32,861	\$ 17,508	\$ 1,128	Heidi B	CM
296-644	Career Pathways Engineering Mechanics	55603	GF	09/01/2019	06/30/2021	Open	\$ 6,264	\$ 2,052	\$ 2,052	\$ 4,212	Josh R	CM
296-645	Career Pathways Agriculture General	55602	GF	09/01/2019	06/30/2021	Open	\$ 46,987	\$ 28,832	\$ 39,858	\$ 7,129	Josh R	CM
296-650	Career Pathways Media	55604	GF	09/01/2019	06/30/2021	Open	\$ 9,146	\$ 6,441	\$ 6,441	\$ 2,705	Josh R	CM
296-662	OR FFA Summer Teacher-Bryan Bozarth	60245	GF	07/01/2020	06/30/2021	Closed	\$ 5,773	\$ 5,762	\$ 5,762	\$ 10	Joshua R	CM
296-663	OR FFA Summer Teacher-Nita Bozarth	60246	GF	07/01/2020	06/30/2021	Closed	\$ 4,929	\$ 4,919	\$ 4,919	\$ 10	Joshua R	CM
296-664	OR FFA Summer Teacher-Danielle Bull	60247	GF	07/01/2020	06/30/2021	Closed	\$ 3,666	\$ 3,659	\$ 3,659	\$ 7	Joshua R	CM

Hood River County School District												
2020-2021 Contract / Federal / State Grants												
04/30/2021												
Fund-Area	ODE	SAN #	CFDA	Start Date	End Date	Status	Award \$	Claimed \$	Expend \$	Available \$	Admin	Supp
264-000	Student Investment Act	59870	OF	07/01/2020	06/30/2021	Open	\$ 1,088,974	\$ 482,867	\$ 543,074	\$ 545,900	Doug H	UT
265-000	M98 - High School Success	58034	OF	07/01/2020	06/30/2021	Open	\$ 1,159,340	\$ 626,373	\$ 707,134	\$ 452,206	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
296-666	Early Indicator and Intervention System (EIIS Grant)	61674	OF	07/01/2020	06/30/2021	Open	\$ 12,010	\$ 481	\$ 782	\$ 11,228	Bill N	JT
296-123	TAP-Environmental Hazard Assessment	52930	OF	07/01/2019	12/31/2020	Closed	\$ 25,000	\$ -	\$ -	\$ 25,000	Doug H	UT
275-000	LEA ESSER III Fund - Formula			03/13/2021	09/30/2023	Open	\$ 4,975,603	\$ -	\$ -	\$ 4,975,603	Doug H	UT
296-669	Summer Academic Support High School			05/01/2021	09/30/2021	Open	\$ 534,250	\$ -	\$ -	\$ 534,250	Bill N	JT
296-670	Summer Enrichment_Academic Support K-8			05/01/2021	09/30/2021	Open	\$ 651,303	\$ -	\$ -	\$ 651,303	Bill N	JT
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	\$ 135,094	\$ 135,094	\$ 185,806	Doug H	UT
232-000	Early Intervention_Early Childhood SpEd	1920021	DDSD	07/01/2020	06/30/2021	Open	\$ 1,052,838	\$ 554,743	\$ 618,358	\$ 434,480	Anne C	UT
266-000	EI_ECSE SSA	1920021	DDSD	07/01/2020	06/30/2021	Open	\$ 299,100	\$ 104,021	\$ 120,705	\$ 178,395	Anne C	UT
283-000	YTP Youth Transition Program	160721	DHS	07/01/2019	06/30/2021	Open	\$ 80,410	\$ 46,453	\$ 53,744	\$ 26,666	Kyle R	UT
286-000	Early Intervention, Medicaid	IGA	DHS	07/01/2020	06/30/2021	Open	\$ 182,539	\$ 445	\$ 445	\$ 182,094	Anne C	UT
287-000	School Age Medicaid	IGA	DHS	07/01/2020	06/30/2021	Open	\$ 156,714	\$ 37,397	\$ 37,397	\$ 119,317	Anne C	UT
404-000	Seismic Rehabilitation Grant Program	SC1807	IFA	07/01/2020	12/30/2020	Closed	\$ 780,488	\$ 780,488	\$ 780,488	\$ -	Doug H	UT

Hood River County School District
All Other Contributions and Grant Accounts
as of 4/30/2021

ORGANIZATION	ORGANIZATION TITLE	BUDGET	ENCUMBRANCE	YTD EXP	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	-	2,987	1,813	Yasui
295-1111-122-A86-000	PETERSON 2020	1,750	-	350	1,400	Yasui
295-1111-122-A87-000	REFFETT WAITS CARTER 2020	737	-	626	111	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	-	541	36	Kuykendall
295-1111-170-A97-000	RUTLEDGE FARRL ET AL 2020	596	-	596	0	Kuykendall
295-1121-115-A73-000	EMMONS MARTINZ COOPR 2020	3,000	-	445	2,555	Emmons
295-1121-115-A75-000	PARSON WISH 2020	1,925	-	1,852	73	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	-	442	424	Braman Smith
295-1121-176-A94-000	NORCROSS 2020	522	-	298	224	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	-	1,019	926	Jones
295-1131-608-A80-000	GOODE 2020	594	-	-	594	Jones
295-1131-608-A81-000	DURAND BIRSELL IVRSN 202	900	-	192	708	Jones
295-1131-608-A83-000	LAWSON 2020	2,000	1,965	35	0	Jones
295-1260-017-A88-000	HOLT 2020	913	-	979	(66)	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	477,573	-	-	477,573	Buchanan
299-1111-107-722-000	PLAYWORKS CASCADE LOCKS	2,574	-	2,574	-	Acosta
299-1111-107-728-000	NORTHWEST HEALTH FND	458	-	-	458	Hassel
299-1111-107-799-000	TCR5-FIFE DONATION	24	-	-	24	Acosta
299-1111-107-921-000	HRCEF CDL COVID GRANT	265	-	73	192	Polkinghorn
299-1111-107-966-000	C. LOCKS OTHER DONATIONS	208	-	-	208	Acosta
299-1111-119-722-000	PLAYWORKS MAY STREET	2,143	-	2,143	-	Beard
299-1111-119-921-000	HRCEF CDL COVID GRANT	1,750	-	-	1,750	Polkinghorn
299-1111-122-711-000	ODELL LIONS STUDENT AID	1,353	-	1,353	-	Yasui
299-1111-122-722-000	PLAYWORKS MID VALLEY	2,052	-	2,052	-	Yasui
299-1111-122-771-000	HRCCCF COMM PARTNERSHIP	9,750	-	-	9,750	Yasui
299-1111-122-802-000	TRAIL BLAZER FOUNDATION	47	-	-	47	Yasui
299-1111-122-921-000	HRCEF CDL COVID GRANT	1,951	-	-	1,951	Polkinghorn
299-1111-134-711-000	ODELL LIONS STUDENT AID	801	-	-	801	Hedberg
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
299-1111-134-890-000	CGESD PDES MEYERS LEGO	1,000	930	-	70	Hedberg
299-1111-134-921-000	HRCEF CDL COVID GRANT	1,039	-	997	42	Polkinghorn
299-1111-134-949-000	UN Sung HEROS/D. GOE	1,030	-	-	1,030	Hedberg
299-1111-134-970-000	CGESD MONROE STEM	500	-	-	500	Newton
299-1111-140-929-000	LIONS OUTDOOR LEARNING PG	614	-	-	614	Carloss
299-1111-170-722-000	PLAYWORKS WESTSIDE	2,559	-	2,559	-	Kuykendall
299-1111-170-790-000	WESTSIDE TECHNOLOGY	34	-	-	34	Kuykendall
299-1111-170-823-000	WESTSIDE/MISC REV	34	-	-	34	Kuykendall

Hood River County School District
All Other Contributions and Grant Accounts
as of 4/30/2021

ORGANIZATION	ORGANIZATION TITLE	BUDGET	ENCUMBRANCE	YTD EXP	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	-	2,987	1,813	Yasui
299-1111-170-921-000	HRCEF CDL COVID GRANT	1,617	-	-	1,617	Polkinghorn
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
299-1121-115-720-000	HR LIONS HRMS DONATION	1,000	-	-	1,000	Emmons
299-1121-115-779-000	VAGLIENTI 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
299-1121-115-859-000	CGESD SCHARFNBRG SOIL	1,200	-	1,156	45	Emmons
299-1121-115-874-000	HRMS MISC DONATIONS	951	-	-	951	Emmons
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
299-1121-115-921-000	HRCEF CDL COVID GRANT	1,925	-	-	1,925	Polkinghorn
299-1121-115-938-000	ALCOHOL TOBACCO ATOD	482	-	-	482	Emmons
299-1121-115-986-000	PIKA GRANT-OSTA DIACK	882	-	-	882	Emmons
299-1121-176-711-000	ODELL LIONS STUDENT AID	1,211	-	838	373	Braman Smith
299-1121-176-716-000	WYMS BIKE TRAIL DONATIONS	1,400	-	938	463	Braman Smith
299-1121-176-727-000	MCDONALD'S DONATION	767	-	246	521	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	-	694	14,179	Braman Smith
299-1121-176-921-000	HRCEF CDL COVID GRANT	1,771	-	-	1,771	Polkinghorn
299-1121-176-972-000	OR ROBOTICS TOURN WYEAST	356	-	-	356	Braman Smith
299-1121-176-985-000	CGESD GETCHIS STEM GRANT	1,776	-	321	1,455	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	-	160	489	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	5,600	-	200	5,400	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	5,000	-	3,625	1,375	Jones
299-1131-608-921-000	HRCEF CDL COVID GRANT	5,069	-	700	4,369	Polkinghorn
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
299-1132-608-892-000	HREF OPPORTUNITY MS ATHL	15,000	-	2,480	12,520	Jones/Kroll
299-1250-011-907-000	OHSU/CACOOON/COMM CONNECT	6,526	-	-	6,526	Carloss
299-1250-011-957-000	AUTISM ASD/PPS/COL REGION	43,809	-	24,376	19,433	Carloss
299-1260-140-807-000	EI/ECSE LICC-LOC INTER	-	-	101	(101)	Carloss
299-1270-107-942-000	EXCEL-C. LOCKS AFTER SCHL	15,240	-	-	15,240	Acosta

Hood River County School District
All Other Contributions and Grant Accounts
as of 4/30/2021

ORGANIZATION	ORGANIZATION TITLE	BUDGET	ENCUMBRANCE	YTD EXP	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	-	2,987	1,813	Yasui
299-1270-122-941-000	EXCEL-MV AFTER SCHOOL	140,415	-	4,698	135,717	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
299-1284-607-921-000	HRCEF CDL COVID GRANT	4,613	-	-	4,613	Polkinghorn
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	81	119	395	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
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	-	904	1,597	Cooper
299-2210-608-954-000	NIKE AVID-DISTRICT WIDE	5,000	-	302	4,698	Cooper
299-2212-011-845-000	ED FOUNDATION AVID	3,970	-	-	3,970	Cooper
299-2219-011-764-000	MEYER MEM TRUST EQUITY	138,086	500	39,968	97,617	Cooper
299-2222-115-991-000	HRCEF COVID-19 DONATION	1,604	-	-	1,604	Emmons
299-2222-134-705-000	HR LIBRARY FOUNDATION	330	-	-	330	Hedberg
299-2222-170-705-000	HR LIBRARY FOUNDATION	241	6	225	10	Kuykendall
299-2222-176-991-000	HRCEF COVID-19 DONATION	130	-	36	94	Braman Smith
299-2240-011-733-000	BOEING STEM HRV/MS 2017	3,668	-	-	3,668	Emmons
299-2240-017-721-218	CGESD REN 200-2240-921-00	115,000	47,179	70,690	(2,869)	Newton
299-2510-011-000-000	BUDGETING ACCOUNT	558,985	-	-	558,985	Buchanan
299-2510-011-914-000	D.O. POP FUND	819	-	51	768	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	-	30	347	Braman Smith
299-2520-011-957-000	AUTISM ASD/PPS/COL REGION	2,391	-	1,060	1,331	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
299-2660-017-781-000	HRCEF-UNITED WAY COVID-19	7,000	-	5,161	1,839	Hilstad
299-2660-170-713-000	JOY FOUNDATION-TECHNOLOGY	969	-	797	172	Kuykendall
299-3300-011-000-000	BUDGETING ACCT	5,623	-	-	5,623	Buchanan
299-5200-011-000-000	BUDGETING ACCOUNT	75,000	-	-	75,000	Buchanan
Grand Total		1,953,962	50,861	192,387	1,710,714	