

All Funds Summary

as of 11/13/20

Fund	Estimated Ending Fund Balance (EFB)	
100 - General	\$ 788,447	
110 - Co-Curricular Athletics	1,501	
201 - Title IA	-	*
202 - Title IIA	-	*
204 - Title IV	-	*
207 - Title VII	-	*
219 - IDEA Special Ed	-	*
220 - LEA ESSER/CDL	-	*
223 - Perkins	-	*
229 - Youth Transition Program	-	*
252 - High School Success/M98	-	*
260 - Misc. Grants	142,500	*
261 - Additional Misc. Grants	5,000	*
262 - Preschool Grant	-	*
272 - Garbage Truck Reserve	24,000	*
275 - Briarcliff Pool Operation	(239,431)	*
280 - Public Library Services	-	*
285 - Assoc. Student Body	100,000	*
290 - Outdoor School	-	*
299 - Nutrition Services	-	*
300 - Debt Service - PERS Bond	20,000	*
305 - Debt Service - QZAB Bond	575,000	*
400 - Capital Improvement Reserve	50,000	
705 - Scholarships	4,500	*
710 - Bower Scholarship	45,000	*
711 - Hammon Scholarship	42,000	*
	<u>\$ 839,949</u>	Unrestricted EFB
	718,569	Restricted EFB (those marked with *)

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

Budget 2020-2021 ADMw = 1047.96 SSF/ADM = \$8479 \$9,750,640

GENERAL FUND (100)	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Annual	Adopted / Adjusted Budget	Variance Favorable (Unfavorable)
	July	August	September	October	November	December	January	February	March	April	May	June			
Beginning Fund Balance	595,052	1,249,831	1,515,494	1,395,397	1,265,151	3,918,813	3,809,524	3,499,344	3,148,231	2,924,769	2,590,906	2,250,493	595,052	364,000	231,052
REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	0		
State School Fund	937,577	468,507	468,507	468,507	451,684	451,150	450,616	450,082	452,752	429,260	406,836	-	5,435,480	5,623,279	(187,799)
Property Taxes	-	-	14,723	9,176	3,075,911	494,574	43,741	25,717	79,847	39,702	30,156	126,889	3,940,436	3,951,400	(10,964)
Other Tax Revenue	-	-	-	-	-	-	-	-	42,981	-	-	132,981	175,961	175,961	-
Total State Fund Formula Rev	937,577	468,507	483,230	477,683	3,527,595	945,724	494,357	475,800	575,580	468,962	436,992	259,869	9,551,877	9,750,640	(198,763)
NWRESF Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Gas/Oil/Minerals	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000	-
Other State Revenue	-	-	-	220	-	-	-	-	-	335	37,462	21,983	60,000	60,000	-
Tuition: Summer School	-	-	-	-	-	-	-	-	-	-	2,598	3,049	5,647	7,018	(1,371)
Interest on Investments	1,031	1,136	1,132	823	2,704	5,740	5,700	4,760	4,572	3,900	3,352	2,100	36,950	40,000	(3,050)
Miscellaneous	8,580	6,005	249	13,411	6,006	5,974	4,248	9,421	5,051	3,839	4,488	51,854	119,126	185,113	(65,987)
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	9,611	7,141	1,381	14,454	8,710	11,714	9,948	14,181	9,623	8,074	47,900	88,986	231,723	302,131	(70,408)
Total Revenue	947,188	475,648	484,611	492,137	3,536,306	957,438	504,306	489,981	585,202	477,036	484,892	348,855	9,783,600	10,052,771	(269,171)
EXPENDITURES															
Salaries	87,563	110,531	354,579	355,259	407,316	403,921	397,148	403,706	401,852	401,424	400,317	894,516	4,618,132	4,840,582	222,450
Benefits	35,230	68,579	177,466	206,316	248,015	233,524	233,651	245,848	241,847	244,532	239,726	561,094	2,735,828	2,931,508	195,680
Services (Prof/Utilities)	51,194	19,126	18,254	47,172	194,732	123,926	161,152	165,407	141,439	145,842	159,301	308,187	1,535,733	1,638,510	102,777
Supplies	5,167	5,649	52,657	12,308	29,937	27,036	21,161	25,169	20,863	18,832	24,357	45,698	288,834	321,704	32,870
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	113,255	6,100	1,752	1,328	2,644	2,819	1,373	964	2,663	270	1,602	1,406	136,177	158,966	22,789
Transfers	-	-	-	-	-	275,500	-	-	-	-	-	-	275,500	275,500	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Expenditures	292,409	209,985	604,708	622,383	882,644	1,066,726	814,486	841,094	808,665	810,899	825,304	1,810,901	9,590,204	10,416,770	826,566
Net Revenues (Expenditures)	654,779	265,663	(120,097)	(130,246)	2,653,662	(109,288)	(310,180)	(351,113)	(223,463)	(333,863)	(340,412)	(1,462,046)	193,395	(364,000)	557,395
Ending Fund Balance	1,249,831	1,515,494	1,395,397	1,265,151	3,918,813	3,809,524	3,499,344	3,148,231	2,924,769	2,590,906	2,250,493	788,447	788,447	-	788,447

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Adopted Budget	Variance Favorable (Unfavorable)
ATHLETIC FUND (110)	July	August	September	October	November	December	January	February	March	April	May	June	Annual		
Beginning Fund Balance	(35,727)	(36,268)	(39,608)	(44,550)	(47,532)	(70,707)	55,491	35,179	15,482	(7,480)	(23,610)	(24,086)	(35,727)	(20,000)	(15,727)
REVENUES															
Admissions/Fees/Donations/Transfers	-	-	-	(250)	-	140,000	-	-	-	-	16,359	37,910	194,019	198,500	(4,482)
EXPENDITURES															
Salaries	417	417	800	800	6,712	7,158	6,673	6,736	5,421	5,548	5,981	1,691	48,354	59,067	10,713
Benefits	124	158	257	307	1,646	1,643	1,559	1,578	1,537	1,566	1,662	371	12,408	14,776	2,368
Services (Prof/Utilities)	-	-	-	-	9,529	3,280	8,981	8,760	8,786	8,304	7,630	7,588	62,858	71,000	8,142
Supplies	-	-	3,885	-	1,992	268	1,364	1,042	3,435	712	1,472	718	14,888	13,657	(1,231)
Other Expenses	-	2,765	-	1,625	3,295	1,454	1,735	1,581	3,783	-	90	1,954	18,282	20,000	1,718
Total Expenditures	541	3,340	4,942	2,732	23,176	13,802	20,312	19,697	22,962	16,130	16,834	12,323	156,791	178,500	21,709
Net Revenues (Expenditures)	(541)	(3,340)	(4,942)	(2,982)	(23,176)	126,198	(20,312)	(19,697)	(22,962)	(16,130)	(476)	25,587	37,228	20,000	17,228
Ending Fund Balance	(36,268)	(39,608)	(44,550)	(47,532)	(70,707)	55,491	35,179	15,482	(7,480)	(23,610)	(24,086)	1,501	1,501	-	1,501

**Budget Resolution Summary
October 31, 2020**

	<u>Adopted Budget</u>	<u>10/31/2020 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,355,325	\$ 819,210	\$ 3,864,793	\$ 671,322	87%
Support Services	4,701,946	921,829	2,702,705	1,077,412	77%
Transfers	288,000	-	-	288,000	0%
Contingency	250,000	-	-	250,000	0%
Total General Fund	<u>10,595,271</u>	<u>1,741,039</u>	<u>6,567,497</u>	<u>2,286,734</u>	<u>78%</u>
Special Revenue Fund					
Instruction	1,756,562	205,370	912,569	638,623	64%
Support Services	799,148	110,111	338,852	350,185	56%
Enterprise & Community Service	723,784	148,911	492,736	82,137	89%
Transfers	6,300	-	-	6,300	0%
Contingency	77,500	-	-	77,500	0%
Unappropriated Ending Fund Balance	65,000	-	-	65,000	0%
Total Special Revenue Funds	<u>3,428,294</u>	<u>464,392</u>	<u>1,744,157</u>	<u>1,219,745</u>	<u>64%</u>
Debt Service Fund	<u>1,290,899</u>	<u>-</u>	<u>1,202,059</u>	<u>88,840</u>	<u>93%</u>
Capital Reserve Fund					
Transfers	56,095	-	-	56,095	0%
Total Capital Reserve Fund	<u>56,095</u>	<u>-</u>	<u>-</u>	<u>56,095</u>	<u>0%</u>
Agency Fund					
Enterprise & Community Service	22,000	13,500	-	8,500	61%
Unappropriated Ending Fund Balance	83,849	-	-	83,849	0%
Total Agency Fund	<u>105,849</u>	<u>13,500</u>	<u>-</u>	<u>92,349</u>	<u>13%</u>
Total All Funds	<u>\$ 15,476,408</u>	<u>\$ 2,218,931</u>	<u>\$ 9,513,713</u>	<u>\$ 3,743,764</u>	<u>76%</u>

Calendar Year Completed	4	33%
School Year Completed *	2	20%

* Most instruction staff paid 3 checks in June

Reconciled Cash Balances

InRoads Checking	5,008
InRoads Savings	13
US Bank Checking	79,627
InRoads Lunch Fund Deposit Account	408
LGIP - General Fund & Scholarship Funds	<u>1,000,561</u>
Total	<u>\$ 1,085,617</u>

Note: Does not include Associated Student Body Funds
LGIP = Local Government Investment Pool (Managed by Oregon State Treasurer)

**Capital Improvements Reserve Fund
October 31, 2020**

Fund 400 - Capital Improvements Reserve

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
Resources			
Beginning Fund Balance	\$ -	\$ 56,095	\$ (56,095)
Total Resources	<u>\$ -</u>	<u>\$ 56,095</u>	<u>\$ (56,095)</u>
Expenditures			
Improvements	\$ -	\$ 56,095	\$ 56,095
Total Expenditures	<u>\$ -</u>	<u>\$ 56,095</u>	<u>\$ 56,095</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**Garbage Expenses
October 31, 2020**

Fund 100 - Garbage Expenses

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
Expenditures			
Salaries and Benefits	\$ -	\$ 1,297	\$ 1,297
Repairs and Maintenance	\$ -	\$ 5,000	\$ 5,000
Dump fees and recycling services	\$ 352	\$ 7,000	\$ 6,648
Supplies	\$ -	\$ -	\$ -
Fuel	\$ 449	\$ 1,000	\$ 551
Total Expenditures	<u>\$ 801</u>	<u>\$ 14,297</u>	<u>\$ 13,496</u>

**Rainier School District
Student Count ADM
Monthly Report**

Grade	Student Count										YTD ADM
	Sept 21, 2020	Oct 26, 2020	Nov 12, 2020	Dec 7, 2020	Jan 11, 2021	Feb 1, 2021	Mar 1, 2021	Apr 5, 2021	May 3, 2021	June 7, 2021	
K	70	74	75								73
1	56	56	56								56
2	55	55	56								55
3	53	56	56								55
4	52	54	55								54
5	54	54	54								54
6	75	77	78								77
HPE	415	426	430	-	-	-	-	-	-	-	424
7	76	81	81								79
8	67	68	68								68
9	67	68	68								68
10	54	55	55								55
11	67	67	67								67
12	54	54	54								54
RHS	385	393	393	-	-	-	-	-	-	-	390
NCA	52	51	51								51
TOTAL	852	870	874	-	-	-	-	-	-	-	865
2019-2020 ADM Change	856 (4)	938 (68)	928 (54)	928 (928)	932 (932)	933 (933)	940 (940)	-	-	-	

Year	ADMw	ANNUAL %	
		CHANGE	CHANGE
1998-1999	1,592		
1999-2000	1,547	-45	-3%
2000-2001	1,542	-5	0%
2001-2002	1,452	-90	-6%
2002-2003	1,418	-34	-2%
2003-2004	1,343	-75	-5%
2004-2005	1,311	-32	-2%
2005-2006	1,339	28	2%
2006-2007	1,315	-24	-2%
2007-2008	1,349	34	3%
2008-2009	1,321	-28	-2%
2009-2010	1,242	-79	-6%
2010-2011	1,186	-56	-5%
2011-2012	1,192	6	1%
2012-2013	1,114	-78	-7%
2013-2014	1,099	-15	-1%
2014-2015	1,061	-38	-3%
2015-2016*	1,094	33	3%
2016-2017	1,104	10	1%
2017-2018	1,073	-31	-3%
2018-2019	1,044	-29	-3%
2019-2020	1,003	-41	-4%

* K = 1.0 starting in 2015-16 (instead of 0.5)

ADM Weighted	Estimated #	Weight	
Students in ESL Programs	5	0.5	2.5
Students in Pregnant and Parenting Programs	-	1	0
182 IEP Students capped at 11% of District ADMr	95.2	1	95.2
Students on IEP above 11% of ADMr	8.1	1	8.1
Students in Poverty	103.84	0.25	25.96
Students in Foster Care and Neglected/Delinquent	5	0.25	1.25
Estimated ADMw			998.34
Budgeted ADMw			1,047.96
Difference			-49.62