

All Funds Summary

as of 4/30/2021

Fund	Estimated Ending Fund Balance (EFB)
100 - General	\$ 1,312,662
110 - Co-Curricular Athletics	(5,531)
201 - Title IA	- *
202 - Title IIA	- *
204 - Title IV	- *
207 - Title VII	- *
219 - IDEA Special Ed	(68,414) *
220 - LEA ESSER/CDL	- *
223 - Perkins	- *
229 - Youth Transition Program	- *
251 - Student Investment Account	- *
252 - High School Success/M98	- *
260 - Misc. Grants	83,176 *
261 - Additional Misc. Grants	550 *
262 - Preschool Grant	(38,612) *
272 - Garbage Truck Reserve	24,000 *
275 - Briarcliff Pool Operation	- *
280 - Public Library Services	- *
285 - Assoc. Student Body	100,000 *
290 - Outdoor School	- *
299 - Nutrition Services	31,194 *
300 - Debt Service - PERS Bond	- *
305 - Debt Service - QZAB Bond	575,000 *
400 - Capital Improvement Reserve	56,095
705 - Scholarships	4,850 *
710 - Bower Scholarship	45,000 *
711 - Hammon Scholarship	42,000 *

\$ 1,287,395 Unrestricted EFB

874,576 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	Actual	Actual	Actual	Actual	Actual	Actual	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	1,249,830	1,515,492	1,395,395	1,265,150	4,669,840	4,616,916	3,847,386	3,733,036	3,275,561	2,854,271	2,826,563	595,052	364,000	231,052
REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State School Fund	937,577	468,507	468,507	468,507	468,507	468,507	452,775	452,775	256,441	256,440	662,577	-	5,361,120	5,623,279	(262,159)
Property Taxes	-	-	14,723	9,176	3,578,279	146,832	45,684	24,742	53,836	48,280	55,267	126,889	4,103,707	3,951,400	152,307
Other Tax Revenue	-	-	-	-	-	-	-	45,290	-	-	-	135,290	180,580	175,961	4,619
Total State Fund Formula Rev	937,577	468,507	483,230	477,683	4,046,786	615,339	498,459	522,807	310,277	304,720	717,844	262,179	9,645,407	9,750,640	(105,233)
NWRESF Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Natural Gas/Oil/Minerals	-	-	-	-	-	-	-	-	-	-	-	10,000	10,000	10,000	-
Other State Revenue	-	-	-	220	-	-	-	-	-	-	64,446	-	64,666	60,000	4,666
Tuition: Summer School	-	-	-	-	-	-	-	-	-	-	-	-	-	7,018	(7,018)
Interest on Investments	1,031	1,136	1,132	823	1,339	2,640	2,479	2,142	1,658	1,502	1,562	1,406	18,849	40,000	(21,151)
Miscellaneous	8,580	6,005	249	13,411	794	2,281	7,586	3,001	4,008	506	4,488	51,854	102,765	185,113	(82,348)
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	9,611	7,141	1,381	14,454	2,133	4,921	10,065	5,143	5,666	2,007	70,496	63,260	196,279	302,131	(105,852)
Total Revenue	947,188	475,648	484,611	492,138	4,048,919	620,260	508,524	527,950	315,943	306,727	788,340	325,439	9,841,686	10,052,771	(211,085)
EXPENDITURES															
Salaries	87,563	110,531	354,579	355,259	355,822	353,109	350,713	350,476	347,494	357,372	352,058	878,280	4,253,257	4,742,357	489,100
Benefits	35,230	68,579	177,466	206,316	205,060	205,349	207,997	243,420	210,787	233,905	236,328	577,374	2,607,812	2,879,733	271,921
Services (Prof/Utilities)	51,194	19,126	18,254	47,172	74,844	110,946	183,617	35,707	200,460	116,297	163,301	336,582	1,357,501	1,548,510	191,009
Supplies	5,167	5,649	52,657	12,308	7,573	3,341	7,799	12,300	14,417	19,847	24,357	45,698	211,114	321,704	110,590
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	113,255	6,100	1,752	1,328	930	439	497	398	259	594	40,003	1,406	166,962	146,466	(20,496)
Transfers	-	-	-	-	-	-	527,431	-	-	-	-	-	527,431	528,000	569
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Expenditures	292,410	209,986	604,708	622,383	644,228	673,185	1,278,053	642,300	773,418	728,016	816,048	1,839,340	9,124,076	10,416,770	1,292,694
Net Revenues (Expenditures)	654,778	265,662	(120,096)	(130,245)	3,404,690	(52,925)	(769,529)	(114,351)	(457,475)	(421,289)	(27,708)	(1,513,901)	717,610	(364,000)	1,081,610
Ending Fund Balance	1,249,830	1,515,492	1,395,395	1,265,150	4,669,840	4,616,916	3,847,386	3,733,036	3,275,561	2,854,271	2,826,563	1,312,662	1,312,662	0	1,312,662

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate			
ATHLETIC FUND (110)	July	August	September	October	November	December	January	February	March	April	May	June	Annual	Adopted Budget	Variance Favorable (Unfavorable)
Beginning Fund Balance	(35,727)	(36,267)	(39,607)	(44,548)	(47,529)	(48,636)	(49,742)	89,152	74,380	52,523	21,279	6,974	(35,727)	(20,000)	(15,727)
REVENUES															
Admissions/Fees/Donations/Transfers	-	-	-	(250)	-	-	140,000	-	-	-	-	-	139,750	198,500	(58,750)
EXPENDITURES															
Salaries	417	417	800	800	800	800	800	11,505	17,508	16,023	3,832	1,565	55,264	59,067	3,803
Benefits	124	158	257	307	307	307	307	3,267	4,349	4,872	1,281	679	16,213	14,776	(1,437)
Services (Prof/Utilities)	-	-	-	-	-	-	-	-	-	6,084	7,630	7,588	21,302	71,000	49,698
Supplies	-	-	3,885	-	-	-	-	-	-	986	1,472	718	7,062	13,657	6,595
Other Expenses	-	2,765	-	1,625	-	-	-	-	-	3,279	90	1,954	9,713	20,000	10,287
Total Expenditures	540	3,340	4,942	2,731	1,106	1,106	1,106	14,772	21,857	31,244	14,305	12,505	109,554	178,500	68,946
Net Revenues (Expenditures)	(540)	(3,340)	(4,942)	(2,981)	(1,106)	(1,106)	138,894	(14,772)	(21,857)	(31,244)	(14,305)	(12,505)	30,196	20,000	10,196
Ending Fund Balance	(36,267)	(39,607)	(44,548)	(47,529)	(48,636)	(49,742)	89,152	74,380	52,523	21,279	6,974	(5,531)	(5,531)	-	(5,531)

Budget Resolution Summary
April 30, 2021

	<u>Adopted Budget</u>	<u>4/30/2021 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,205,325	\$ 3,298,719	\$ 1,511,220	\$ 395,387	92%
Support Services	4,611,946	2,725,283	1,123,251	763,412	83%
Transfers	528,000	527,431	-	569	100%
Contingency	250,000	-	-	250,000	0%
Total General Fund	<u>10,595,271</u>	<u>6,551,433</u>	<u>2,634,471</u>	<u>1,409,368</u>	<u>87%</u>
Special Revenue Fund					
Instruction	1,756,562	\$ 829,089	\$ 352,655	574,818	67%
Support Services	799,148	326,301	136,131	336,717	58%
Enterprise & Community Service	723,784	476,486	205,420	41,878	94%
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>1,631,876</u>	<u>694,205</u>	<u>1,102,212</u>	<u>68%</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>\$ 8,196,809</u>	<u>\$ 4,530,735</u>	<u>\$ 2,748,864</u>	<u>82%</u>
Calendar Year Completed	10				83%
School Year Completed *	8				80%

* Most instruction staff paid 3 checks in June

Reconciled Cash Balances

InRoads Checking	4,400
InRoads Savings	69,404
US Bank Checking	69,467
InRoads Lunch Fund Deposit Account	1,221
LGIP - General Fund & Scholarship Funds	<u>2,542,167</u>
Total	<u>\$ 2,686,659</u>

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

Capital Improvements Reserve Fund
April 30, 2021

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	\$ -	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ 56,095</u>	<u>\$ (56,095)</u>

Garbage Expenses
April 30, 2021

Fund 100 - Garbage Expenses

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
Expenditures			
Salaries and Benefits	\$ 646	\$ 1,297	\$ 651
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>\$ 1,447</u>	<u>\$ 14,297</u>	<u>\$ 12,850</u>