

All Funds Summary

as of 12/31/2020

Fund	Estimated Ending Fund Balance (EFB)	
100 - General	\$ 977,308	
110 - Co-Curricular Athletics	(10,874)	
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	-	*
251 - Student Investment Account	-	*
252 - High School Success/M98	-	*
260 - Misc. Grants	57,577	*
261 - Additional Misc. Grants	5,000	*
262 - Preschool Grant	(26,330)	*
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	8,410	*
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>\$ 998,514</u>	Unrestricted EFB
		633,646 Restricted EFB (those marked with *)

**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	74	75						74
1	56	56	56	56	57						56
2	55	55	56	54	54						55
3	53	56	56	56	56						55
4	52	54	55	58	57						55
5	54	54	54	54	54						54
6	75	77	78	79	79						78
HPE	415	426	430	431	432	-	-	-	-	-	427
7	76	81	81	81	80						80
8	67	68	68	67	68						68
9	67	68	68	67	68						68
10	54	55	55	55	56						55
11	67	67	67	66	67						67
12	54	54	54	53	53						54
RHS	385	393	393	389	392	-	-	-	-	-	390
NCA	52	51	51	50	49						51
TOTAL	852	870	874	870	873	-	-	-	-	-	868
2019-2020 ADM Change	856 (4)	938 (68)	928 (54)	928 (58)	932 (59)	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
158 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	104.14	0.25	26.034
Students in Foster Care and Neglected/Delinquent	5	0.25	1.25
Estimated ADMw			1,000.88
Budgeted ADMw			1,047.96
Difference			-47.08

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	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	1,249,830	1,515,492	1,395,395	1,265,150	4,668,557	4,335,171	4,047,977	3,740,467	3,506,958	3,179,383	2,516,039	595,052	364,000	231,052
REVENUES	-	-	-	-	-	-	-	-	-	-	-	-	0		
State School Fund	937,577	468,507	468,507	468,507	468,507	468,507	431,073	431,073	431,073	431,073	81,073	-	5,085,477	5,623,279	(537,802)
Property Taxes	-	-	14,723	9,176	3,578,279	146,832	18,741	25,717	39,847	39,702	30,156	66,889	3,970,062	3,951,400	18,662
Other Tax Revenue	-	-	-	-	-	-	-	-	42,981	-	-	132,981	175,961	175,961	-
Total State Fund Formula Rev	937,577	468,507	483,230	477,683	4,046,786	615,339	449,814	456,790	513,901	470,775	111,229	199,869	9,231,500	9,750,640	(519,140)
NWRES D 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	1,339	2,697	5,700	4,760	4,572	3,900	3,352	2,100	32,541	40,000	(7,459)
Miscellaneous	8,580	6,005	249	13,411	794	2,281	4,248	9,421	5,051	3,839	4,488	51,854	110,222	185,113	(74,891)
Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	9,611	7,141	1,381	14,454	2,133	4,978	9,948	14,181	9,623	8,074	47,900	88,986	218,410	302,131	(83,721)
Total Revenue	947,188	475,648	484,611	492,138	4,048,919	620,317	459,762	470,971	523,523	478,849	159,129	288,855	9,449,911	10,052,771	(602,860)
EXPENDITURES															
Salaries	87,563	110,531	354,579	355,259	356,768	356,840	357,894	403,829	401,975	401,555	400,462	899,921	4,487,177	4,840,582	353,405
Benefits	35,230	68,579	177,466	206,316	205,397	206,677	209,443	242,075	239,107	239,925	236,750	572,374	2,639,340	2,931,508	292,168
Services (Prof/Utilities)	51,194	19,126	18,254	47,172	74,844	110,946	107,322	106,445	92,424	145,842	159,301	308,187	1,241,058	1,638,510	397,452
Supplies	5,167	5,649	52,657	12,308	7,573	3,341	70,924	25,169	20,863	18,832	24,357	45,698	292,537	321,704	29,167
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	113,255	6,100	1,752	1,328	930	399	1,373	964	2,663	270	1,602	1,406	132,043	158,966	26,923
Transfers	-	-	-	-	-	275,500	-	-	-	-	-	-	275,500	275,500	-
Contingency	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000	250,000
Total Expenditures	292,410	209,986	604,708	622,383	645,512	953,703	746,957	778,482	757,032	806,424	822,473	1,827,586	9,067,654	10,416,770	1,349,116
Net Revenues (Expenditures)	654,778	265,662	(120,096)	(130,245)	3,403,407	(333,386)	(287,194)	(307,510)	(233,508)	(327,575)	(663,344)	(1,538,731)	382,256	(364,000)	746,256
Ending Fund Balance	1,249,830	1,515,492	1,395,395	1,265,150	4,668,557	4,335,171	4,047,977	3,740,467	3,506,958	3,179,383	2,516,039	977,308	977,308	-	977,308

Rainier School District
 General Fund Projected Revenue Expenditures vs. Budget

	Actual	Actual	Actual	Actual	Actual	Actual	Estimate	Estimate	Estimate	Estimate	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)	90,258	77,072	57,375	34,413	18,283	1,448	(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	6,736	5,421	5,548	5,981	1,691	30,208	59,067	28,859
Benefits	124	158	257	307	307	307	307	1,578	1,537	1,566	1,662	371	8,479	14,776	6,297
Services (Prof/Utilities)	-	-	-	-	-	-	8,981	8,760	8,786	8,304	7,630	7,588	50,048	71,000	20,952
Supplies	-	-	3,885	-	-	-	1,364	1,042	3,435	712	1,472	718	12,629	13,657	1,028
Other Expenses	-	2,765	-	1,625	-	-	1,735	1,581	3,783	-	90	1,954	13,533	20,000	6,467
Total Expenditures	540	3,340	4,942	2,731	1,106	1,106	13,186	19,697	22,962	16,130	16,834	12,323	114,898	178,500	63,602
Net Revenues (Expenditures)	(540)	(3,340)	(4,942)	(2,981)	(1,106)	138,894	(13,186)	(19,697)	(22,962)	(16,130)	(16,834)	(12,323)	24,852	20,000	4,852
Ending Fund Balance	(36,267)	(39,607)	(44,548)	(47,529)	(48,636)	90,258	77,072	57,375	34,413	18,283	1,448	(10,874)	(10,874)	-	(10,874)

**Budget Resolution Summary
December 31, 2020**

	<u>Adopted Budget</u>	<u>12/31/2020 Year-to-date</u>	<u>Encumbrances</u>	<u>Unspent (Over Spent)</u>	<u>% of Budget Spent</u>
General Fund					
Instruction	\$ 5,355,325	\$ 1,628,202	\$ 3,061,926	\$ 665,197	88%
Support Services	4,701,946	1,438,764	2,692,759	570,422	88%
Debt Service	12,500	-	-	12,500	0%
Transfers	275,500	275,500	-	-	100%
Contingency	250,000	-	-	250,000	0%
Total General Fund	<u>10,595,271</u>	<u>3,342,466</u>	<u>5,754,686</u>	<u>1,498,119</u>	<u>86%</u>
Special Revenue Fund					
Instruction	1,756,562	\$ 389,420	\$ 683,217	683,925	61%
Support Services	799,148	151,974	259,823	387,351	52%
Enterprise & Community Service	723,784	252,155	394,959	76,670	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>793,549</u>	<u>1,337,998</u>	<u>1,296,747</u>	<u>62%</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>\$ 4,149,515</u>	<u>\$ 8,294,743</u>	<u>\$ 3,032,150</u>	<u>80%</u>

Calendar Year Completed	6	50%
School Year Completed *	4	40%

* Most instruction staff paid 3 checks in June

Reconciled Cash Balances

InRoads Checking	4,972
InRoads Savings	5
US Bank Checking	90,074
InRoads Lunch Fund Deposit Account	208
LGIP - General Fund & Scholarship Funds	<u>4,178,513</u>
Total	<u>\$ 4,273,772</u>

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

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

Fund 400 - Capital Improvements Reserve

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
Resources			
Rebate from PUD	\$ -	\$ -	\$ -
Donations	\$ -	\$ -	\$ -
Sale of Fixed Assets	\$ -	\$ -	\$ -
Transfer from General Fund	\$ -	\$ -	\$ -
Beginning Fund Balance	\$ -	\$ 56,095	\$ (56,095)
Total Resources	\$ -	\$ 56,095	\$ (56,095)
Expenditures			
Replacement vehicles	\$ -	\$ -	\$ -
Improvements	\$ -	\$ -	\$ -
Transfers	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ 56,095	\$ (56,095)

**Garbage Expenses
December 31, 2020**

Fund 100 - Garbage Expenses

	<u>Actual YTD</u>	<u>Budget</u>	<u>Budget Balance</u>
Expenditures			
Salaries and Benefits	\$ 198	\$ 1,297	\$ 1,099
Repairs and Maintenance	\$ -	\$ 5,000	\$ 5,000
Dump fees and recycling services	\$ 881	\$ 7,000	\$ 6,119
Supplies	\$ -	\$ -	\$ -
Fuel	\$ 481	\$ 1,000	\$ 519
Total Expenditures	\$ 1,560	\$ 14,297	\$ 12,737